SELECTION OF PAPERS

FROM THE

RECORDS AT THE EAST-INDIA HOUSE,

RELATING TO THE

REVENUE, POLICE,

AND

CIVIL AND CRIMINAL JUSTICE,

UNDER THE

COMPANY'S GOVERNMENTS IN INDIA.

IN TWO VOLUMES.

VOL I.

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1820.

INTRODUCTION.

The India Records are of such magnitude, and are so miscellaneous in their nature, that documents upon a single subject would, if collected, frequently compose several volumes, whilst they lie dispersed through, perhaps, hundreds of volumes. Much labour and time must consequently be wasted in procuring information and collating opinions upon important questions, unless the most material documents which bear upon each are brought together in a somewhat regular and connected form. Even thus, voluminous manuscripts, besides being tedious in the perusal, can be circulated conveniently only among a very few individuals. This consideration, and the acknowledged utility of the Appendix to the Fifth Report of the Select Committee of the House of Commons on East India Affairs, printed in 1812, suggested the expediency of printing a selection of Papers from the India Records of late years, relative to the Administration of Revenue, Justice, and Police, for the use of the Board of Commissioners, the Court of Directors, and the Company's Servants in India. The following volumes have accordingly been compiled, with the view of facilitating research and rendering information more accessible to those in whom knowledge is essential to a beneficial exercise of power and an efficient discharge of trust.

A collection of Papers relating to the Police and Civil and Criminal Justice under the several Governments in India, but more particularly in the Bengal territories, was printed last year by order of the House of Commons. The Court of Directors having been supplied with a number of copies of those Papers by order of the Speaker of the House of Commons, they have not been reprinted in this Selection, the second volume of which, it will be observed, is almost wholly composed of documents having reference to the state of Police and Justice within the Madras territories.

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Letter from the Secretary to the Board of Revenue, dated 3d March 1812 ib.

Extract from the Board's Proceedings, under date 2d March 1812 - ib.

Reply of the Government, dated 24th March 1812 - - - - - 551

Extract Revenue Letter from Fort St. George, dated 17th October 1812, paragraph 1, intimating an intention of replying, at an early Period, to the Court's Dispatch of 18th December 1811 - - - - - - - - - - 555

Extract Revenue Letter from Fort St. George, dated 5th March 1813, paragraph 53, relative to the Permanent Settlement of Dindigul - - - - - ib.

Do. paragraphs 60, 123 to 136, relative to the Permanent Settlement - - ib.
And referring to a

Report of the Board of Revenue on that Subject, dated 28th January 1813 558

Revenue Letter from Fort St. George, dated 25th August 1813, in reply to the Court's Orders of 16th December 1812, and detailing the measures pursued with reference to the Court's Instructions - - - - - - - 572

The following Papers are referred to in this Letter, viz.

Letter from the Board of Revenue, dated 16th August 1813 - - 576

Minute by the Board, dated 5th August 1813 - - - - - - 577

Appendix referred to in the Minute - - - - - - - - - 597

Proceedings of the Sudder Adawlut, dated 20th August 1813 - - 604

Extract Revenue Letter from Fort St. George, dated 4th February 1814, paragraphs 1 and 2 - - - - - - - - - - - - - - - 607
Transmitting a

Letter from the Board of Revenue, dated 30th August 1813, stating the Progress which had been made in the Decennial Village Lease Settlement, previously to the arrival of Court's Orders of 16th December 1812 - - - - - - - - - - - - 607

The Reply of Government to the same, dated 16th December 1813 - 608

Letter from the Board of Revenue, dated 16th September 1813, recommending that the Decennial Village Lease should be prosecuted to a conclusion in Coimbatore, on the ground that the faith of Government was pledged to the Measure - - - - - - - - 612

Extract Revenue Letter from Madras, 4th February 1814, paragraphs 3 to 6, respecting the Village-Lease Settlement concluded in the Southern Division of Arcot - - - - - - - - - - - 613
Together with the following Documents relating to that subject:

Letter from the Board of Revenue, 29th April 1813 - - - - ib.

Proceedings of the Board of Revenue, 29th March 1813 - - - 614

Extract from Minutes of Consultation, 4th February 1814, reviewing those Proceedings - - - - - - - - - - - 628

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Extract Revenue Letter to Madras, 12th April 1815, paragraphs 57 to 80, 109 to 170, 172 to 175, relative to the Settlement of the Land Revenue as connected with Court's Orders of 16th December 1812 - - - - - - - 634

Revenue Letter from Madras, 12th August 1814, with reference to Court's Orders of 16th December 1812 on the same subject - - - - - - - 655
And transmitting

Letter from the Board of Revenue to Government, dated 20th September 1813, together with an Extract from the Board's Proceedings of 9th September 1813, relative to the Decennial Lease Settlement of Cuddapah 664

Report from the Collector of Cuddapah, dated 22d December 1812 - 672

Extract from the Minutes of Consultation, dated 21st June 1814, reviewing the foregoing Proceedings - - - - - - - - - - 694

Letter from Government to the Board of Revenue, dated 2d August 1814, directing certain Queries (which are stated) to be circulated among the Collectors for their Replies, the first seventeen of which relate to Meerassy Right - - 701

Extract Revenue Letter from Madras, 2d September 1814, paragraphs 8 to 10, 17 to 19, 21, 22, 33, 34, 54 to 57, in reply to certain parts of Court's Dispatch of 17th December 1813, relative to Settlements - - - - - - - 703

Do. to Madras, 3d September 1817, paragraphs 3, 79, 147 to 157, in reply to the foregoing - - - - - - - - - - 706

Do. from Madras, 5th January 1816, paragraphs 14 and 15, 22, 32, 33, 34, 62, 64, in reply to certain parts of the Revenue Letters from Madras of 6th June 1814 and 12th April 1815 - - - - - - - 708

Extract Revenue Letter from Madras, 5th January 1816, paragraph 98, relative to the Resumption of the late Major Evan's Farm - - - - - - 710

Do. paragraph 130, relative to vesting in Collectors a Discretion to suspend the rigid Exaction of Rents when Grain may be unusually cheap - - - *ib.*

Do. paragraphs 144 to 149, relative to Abuses in the Revenue Administration of Coimbatore during the Collectorship of the late Mr. W. Garrow - - *ib.*

Revenue Letter from Madras, dated 26th September 1816, relative to the Coimbatore Abuses - - - - - - - - - - - - - - 711
Transmitting

Report of the Commissioners, dated 26th February 1816 - - - 712

Minute by Governor Elliot, dated 12th September 1816 - - - 754

Letter from Government to the Board of Revenue, 13th September, 1816, requiring a Report from the Board, with reference to the Commissioners' Report, and particularly to the Conduct of Mr. William Garrow 754

Revenue Letter to Madras, dated 22d May 1818, paragraphs 85 to 104, relative to the Coimbatore Abuses - - - - - - - - - - - - 755

Proceedings of the Board of Revenue, dated 29th December 1817, with reference to the Commissioners' Report on the Coimbatore Abuses - - - - - 760

Extract Revenue Letter from Fort St. George, dated 2d October 1819, paragraphs 136 to 138, - - - - - - - - - - - - - - 790
Transmitting

Letter and Remarks by Mr. Sullivan, dated 2d March 1819, with reference to the Proceedings of the Board of Revenue of 29th December 1817 791

Extract Revenue Letter from Madras, dated 31st January 1818, paragraph 164 - 810
Transmitting

Mr. Ellis's Paper on Meerassy Right, together with two Appendices - *ib.*

Extract Revenue Letter from Madras, 31st January 1818, paragraph 168, - - 837
Referring to

Colonel Munro's Report on Malabar, 4th July 1817 - - - - 838

Mr. Thackeray's Report on Coimbatore, dated 4th October 1817 - - - 858

Extract Revenue Letter from Fort St. George, dated 31st January 1818, paragraphs 58 to 77, noticing the Defectiveness of the Information before Government on the subject of the general Introduction of the Ryotwar System, and stating that a Report had been called for from the Board of Revenue as to the Mode of Settlement subsisting in each District, the Date at which the existing temporary Settlements will terminate, and the Degree in which each District may be prepared for a Ryotwar Settlement - - - - - - 868

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Report of the Board of Revenue alluded to in the foregoing, dated 29th May 1817 - - - - - - - - - - 870

Draft Regulation for the General Introduction of the Ryotwar System - 872

Letter to Colonel Munro, dated 24th June 1817, requesting his Sentiments on the foregoing - - - - - - - - - - - 879

Letter from Colonel Munro, dated 22d August 1817, in reply to the above - *ib.*
And transmitting

Remarks on the Ryotwar Regulation - - - - - - - 881

Extract Revenue Letter from Fort St. George, dated 2d October 1819, Paragraphs 192 to 200 - - - - - - - - - - - - - - 883
Referring to a

Minute by the Board of Revenue, dated 5th January 1818, relative to the proper course of Proceeding under the Court's Orders for introducing the Ryotwar System - - - - - - - - - - - - - - - 885

Mr. Grœme's Report on Northern Arcot for Fusilies 1225 and 1226 (or 1815-16 and 1816-17) dated 31st March 1818, in which he also discusses the Merit of the Ryotwar System - - - - - - - - - - - - - 951

Extract Revenue Letter from Fort St. George, dated 2d October 1819, paragraphs 241 to 255 - - - - - - - - - - - - - - - 972
Referring to a

Report from Mr. Thackeray on the State of the Moherry Zemindarry, dated 8th February 1819 - - - - - - - - - 974

Do. do. on Ganjam, dated 15th February - - - - - - 980

Do. do. on Goomsur, dated 8th March - - - - - - - 999

BENGAL REVENUE SELECTIONS.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated 28th October 1808.

Revenue Letter from Bengal, 28 October 1808.

Par. 36. From the proceedings noted in the margin* your Honourable Court will observe, that we have deemed it advisable to institute a commission for the superintendence of the ensuing settlement of the district of Cuttack, and of the Mehals which were formerly dependent on that district, but of which the collections have been since committed to the charge of the Agent at Hidgellee.

37. Were proofs required of the expediency of a local control in the performance of a duty of that nature, the strongest might be drawn from the circumstances which led to this arrangement.

38. By sections 5 and 6, Regulation X, 1807, it was enacted, that a settlement should be made with the Zemindars, and other actual proprietors of land in the district of Cuttack, for the period of four years from the commencement of the current fussily year, and that the jumma which might be assessed on the lands in the last year of that settlement, should remain fixed in perpetuity, provided that the Zemindars were willing to engage for the payment of the public revenue on those terms, and the arrangement should receive the sanction of your Honourable Court.

39. It was consequently expected, that the Board of Revenue and the Collector would be fully prepared to enter upon the performance of that duty, on or before the commencement of the current umlee year (the era of the province of Orissa) beginning in the month of September last.

40. From the proceedings, however, above noticed, it will appear, that very little progress had been made in compiling the accounts and information which were indispensably requisite for the due discharge of the duty in question.

41. These circumstances appeared to us to oppose an insurmountable obstacle to the immediate conclusion of the settlement on the principles above stated. Impressed, however, with the strongest conviction of the benefits which would be experienced in the district of Cuttack, in common with the rest of the country, from rendering the settlement permanent at the earliest practicable period of time, it was determined that a settlement should be made in the Zillah of Cuttack and the other places above described, for the period of one year, viz. the current umlee year 1216; and that, on the expiration of that period, a settlement should be made in that Zillah, &c. for the term of three years, and that the assessment, the last year of that term, should remain fixed for ever, in case the arrangement should receive the sanction of your Honourable Court.

42. With the view, also, of guarding against the recurrence of the disappointment above noticed, and of establishing a more efficient control over the Collector in the discharge of that important duty, a temporary commission was constituted, and invested with all the duties, powers, and authority, which had been exercised by the Board of Revenue in the district of Cuttack and its late dependencies.

43. Mr. C. Buller, a member of the Board of Revenue, was at the same time appointed Commissioner for the performance of the duty in question.

B EXTRACT

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* Revenue Consultations, 15th and 29th July, 5th and 19th August, and 2d September, 1808.

Revenue Letter to Bengal, 1 February 1811.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated 1*st February* 1811.

Letter from, 28th October 1808.

(Par. 36 to 43.) Appointment of a Commission to superintend a settlement of the district of Cuttack and of the Mehals formerly dependent upon it, and an explanation of the causes which led to that arrangement.

Par. 15. Deeming the subject of these paragraphs to be one of considerable importance, both in itself and in its collateral bearings, we think it right to put you fully in possession of our sentiments upon their contents.

16. We cannot but express our surprise and concern at the little progress which has been made, as late as September 1808, in compiling the accounts and information, indispensably requisite for the discharge of that duty which had been imposed on the Board of Revenue and Collector, by sections 5 and 6 of Regulation X, 1807; nor can we overlook the strong insinuation of a charge of remissness against the Collector or his predecessor.

17. In consequence of this disappointment, you deputed Mr. C. Buller, a member of the Board of Revenue, with an Assistant, to superintend the formation of a settlement in the Zillah of Cuttack and its dependencies, for a period of one year, and afterwards for a term of three years, proposing that the assessment of the last year of that term should remain fixed in perpetuity, in the case of our sanctioning the arrangement.

18. When we find two Members of the Board of Revenue professing, in 1808, their want of knowledge of the boundaries and extent of a province of which we came into possession in 1803; their ignorance of the quantity of land liable to assessment; of its produce and value; of the state and extent of cultivation; of the nature of the tenures by which property is held; in short, of the rights and interests both of Government and the subject; we cannot, in the absence of all explanation, reconcile this deficiency of information with an assiduous and active discharge of the duties confided to the Board. At the same time, we cannot help agreeing in the inference deduced from the fact in the Report recorded by Mr. Cox and Mr. Tucker, of the inexpediency of proceeding, under such circumstances, to assess in perpetuity the public demand on the province.

19. In our Revenue Letter, dated 27th February 1810 (par. 44 to 47), we communicated to you our opinion, that it would be premature to introduce the permanent settlement into the Upper Provinces, at so early a period of our connexion with them, and in so imperfect a stage of our acquaintance with their resources. In proportion as our knowledge of Cuttack is more defective than of these provinces, our conviction of the unseasonableness of hastily attempting such a measure in that Zillah is still more decided.

20. Before undertaking so arduous a task, as that of irrevocably settling in perpetuity the lands of a province, and fixing the demand of Government upon those lands in perpetuity, we have always considered a patient and laborious scrutiny of individual rights, a careful investigation of local peculiarities, together with a minute and detailed survey of the extent, cultivation, and productive powers of the territory, as indispensable. By omitting the two first of these operations, we should risk falling into errors which could not be renounced without discredit, and in which it might be often dangerous to persevere: and the last (viz. a survey of the lands), though it be attended with considerable trouble and expense, is necessary to a fair and equal assessment, while the discoveries of fraudulent concealments or improper alienations resulting from it, have in general, we believe, much more than compensated for the additional charge incurred.

21. It is known to you, that in the management of the Conquered and Ceded Territories, which have been annexed to the two subordinate Presidencies, this course has been successfully pursued; and if, after the precautions which it supposes, we have any thing to regret, it is the precipitation, not the tardiness, by which a change of system has been brought about in some districts of the Carnatic.

Revenue Letter to Bengal, 1 February 1811.

22. If, in settling the lands of the Bengal provinces, a particular survey was not judged to be necessary, it was because, from long possession, we supposed ourselves (perhaps too hastily) to be thoroughly acquainted with their resources.

23. We are not unaware of the strong objections to which the Mahommedan revenue system is liable, particularly after being vitiated by the abuses of a Mahratta administration. We know the detail of intricate accounts which it involves; the expensive establishments which it occasions; the acts of fraudulent concealment, exactions, and collusion, which it covers; the irksome and pernicious restraints by which it fetters and impedes cultivation; and duly impressed with the weight of these objections, we would not embody the plan to which they adhere into the permanent economy of our Government. But we doubt not of your being fully sensible, that in India sudden innovations are to be avoided, and that all changes, however benignant they may be in principle or salutary in operation, must be cautiously and gradually insinuated among a people, with whom established usage holds the place of almost every recommendation to respect.

24. It may so happen, too, that a fiscal system, which it would be impolitic permanently to adopt, will lend itself for a time with advantage both to our present wants and future objects. With a view to imposing a tax in perpetuity upon the land, with a proper regard to the contributive power of the landholder and the just expectations of Government, it is surely desirable that the latter, before fixing the maximum of its demand, should fully explore and ascertain the extent and value of those resources from which its contributions are to be derived; since, by rating them according to an arbitrary standard or by vague conjecture, we could hardly avoid either doing injustice to individuals, or making improvident sacrifices on the part of the public. Hence a Ryotwar system, though in many respects objectionable, has been found highly useful in several districts of our recently acquired territories, and among others, in the provinces of Guzerat, ceded to us by the Mahrattas, in enabling us to draw forth their resources, and to arrive at a knowledge of the full amount of their taxable means.

25. What has been the system, hitherto, of administering the revenues of Cuttack, we are not informed, and therefore the last observation may, or may not, be applicable to the present state of that province. Our object is to impress upon your mind a sense of the importance we attach to the exercise of caution and circumspection, in the formation of an arrangement which involves the credit of Government and the interests of its subjects, and to a certain extent, its competence to supply the present and to provide for future exigencies.

26. Without meaning either to undervalue the advantages of the permanent settlement of the Bengal provinces, or to desert the principle on which it was formed, it cannot have escaped your attention, that it has some practical inconveniences; inconveniences which are more felt in India than they would be in any other country, under the same or a similar arrangement.

27. The objects of that settlement were to confer upon the different orders of the community a security of property, which they never before enjoyed; to protect the landholders from arbitrary and oppressive demands on the part of Government; to relieve the proprietors of small estates from the tyranny of the powerful Zemindars; and to free the whole body of merchants and manufacturers, and all the lower orders of the people, from the heavy impositions to which they have been long subjected.

28. For the attainment of these objects, the East-India Company, in its capacity of Dewan of these provinces, set an example of equity and moderation, by not only repealing such imposts as were oppressive in their nature, but by fixing in perpetuity its demands upon the lands.

29. One inconvenience of an arrangement of this kind was foreseen at the time when the decennial settlement was framed; and the same inconvenience would have occurred, under a similar arrangement, in any country. It was obvious, that from the circumstance of some estates being more improvable than others, a permanent assessment of the land must, in course of time, become unequal.

Revenue Letter to Bengal, 1 February 1811.

unequal. But it was *wisely* deemed preferable to encounter the inconvenience of ultimate inequality, rather than, by arresting improvement, to keep the whole class of landholders in a state of lasting poverty and depression.

30. It is more problematical, whether the interests of Government were equally consulted in this measure with those of the subject. These interests, when properly understood, we are well aware never can be at variance: but the want of just perceptions upon their true nature and affinities, sometimes makes it necessary to treat them as if they were governed by separate and distinct rules; and in all circumstances, political institutions, it must be admitted, ought to have a reference to the peculiar habits and prejudices of the people for whom they are intended, as well as to the generally acknowledged laws of utility.

31. From the depreciation which has taken place in the value of money in the course of the last twenty-five years, (another inconvenience which is not peculiar to India), we find that our supplies, instead of growing with the demand upon them, are decreasing almost in the inverse ratio of the multiplication of our wants.

32. It was, indeed, imagined at the period of the establishment of the Bengal settlement, that in proportion as the effects naturally to be expected from an enlarged and liberal policy were developed, in proportion as the land was improved, activity given to commerce, and as the people were enriched, our Government would be able, by means of taxation on the necessaries and luxuries of life, not only to indemnify itself for the sacrifices it had made, and for any contingent loss which it might sustain from the depreciation of money, but that our revenues might be made to advance in equal proportions with the prosperity of the country, and that both would go on flourishing in rapid progression. We are afraid, however, that this calculation was rather too sanguine, and that it was formed without sufficient attention to those local peculiarities, by which the hopes founded upon it might be disappointed. But supposing that in Bengal our expectations had been realised to their full extent, it would not follow, that a plan of settlement, which had succeeded in a country of which we had been from twenty to thirty years in possession, was equally applicable to provinces which have lately devolved under our authority.

33. It is not foreign to the subject brought under our consideration, in the paragraphs of your letter above referred to, shortly to glance at those circumstances in the state of India which tend to obstruct the improvement of the public revenue, by means of taxation on objects different from the land; and a little reflection, even upon things with which we are most familiar, sometimes leads to good practical results.

34. Consumable commodities have generally, after the land, been reckoned among the fairest objects of taxation. Imposts of this description, though more difficult of collection than a land-tax, do not so directly invade the sources of reproduction. But it is only amongst a luxurious people that, without becoming oppressive to the individual and highly pernicious to the interests of the community at large, their produce can be rendered very considerable.

35. That such a system of taxation has been successfully adopted in England, is admitted; but it will not therefore follow, that the introduction of it in India will be attended with equal advantage. The experiment, as far as it has gone, confirms the truth of this observation; and for the grounds of it we have only to consider the difference in the state of the two countries, and the peculiar habits, customs, and prejudices of the natives of India, with reference to the established principles of political economy.

36. Without, however, renouncing the benefit of a system of taxation, which may, to a certain degree, be productive, it cannot be denied, that our *territorial revenues* constitute the principal stay of our Government; that the revenue arising from the land, being that mode of contribution to which the natives have been most accustomed, has fewer prejudices to encounter than any other which could be resorted to; and that, in assessing its amount to perpetuity, the reflection ought to be always present to our minds, that we are imposing bounds to the demands of the state, ignorant of the future extent of the public exigencies.

Revenue Letter to Bengal, 1 February 1811.

37. Whether the considerations to which we have been adverting ought to have any other effect upon our financial administration, than merely to inculcate a prudent and cautious application to our newly acquired territories of the principles of the permanent settlement, as established in the Bengal provinces, is an important and difficult question; nor do we feel ourselves competent to offer any suggestions on this subject which appear free from objection.

38. In stating our sense of the inconveniences which have been felt in the existing settlement of the Bengal provinces, our object is to prevent, as far as possible, the recurrence of similar inconveniences in Cuttack, by considering that, when the assessment of a province has once been fixed in perpetuity, the faith of Government is irrevocably pledged to the maintenance of it; that no inhancement of its amount can afterwards take place to meet the exigencies of the state, however great; and, on the other hand, that casualties may occur, to prevent the complete realization of its amount, whilst a resort to the other modes of taxation, adverted to in the preceding paragraphs, affords but little prospect of additional resource. Considering, also, the other observations connected with this subject into which we have entered, we are persuaded that every precaution will be adopted by you, in forming the settlement of Cuttack, with an ultimate view to its permanency, that the importance of the measure and our remarks suggest.

39. At present, however, we deem it expedient to direct, that no settlement shall be declared permanent, in Cuttack or any other of our provinces, till the whole proceedings preparatory to it have been submitted to us, and till your resolutions upon these proceedings have received our sanction and concurrence.

40. As so little appears to be known of the actual state of Cuttack, we approve of your having deputed Mr. C. Buller, one of the Members of the Board of Revenue, with Mr. G. Warde as an Assistant, with full powers and authority to act as a Commission to superintend a *temporary* settlement of the province; and we trust that the information which will be obtained by the Commission, in the execution of this important trust, will enable you, at some future and not very distant period, to proceed to a permanent settlement of the land revenues of that district, on principles mutually advantageous to Government and the landholders.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated 27th November, 1811.

Revenue Letter to Bengal, 27 November 1811.

Par 2. Our attention has been particularly directed, by your late dispatches in the Revenue department, to a consideration of the question of the expediency of extending the permanent settlement, as established in Bengal, to the Upper Provinces and Cuttack. The question is of such importance, when viewed in reference to the character, the stability, and permanent resources of our Government, on the one hand, and to the rights and legitimate interests of all classes of our subjects, on the other, that a hasty decision upon it would be equally impolitic and unsafe. We shall not, therefore, give an opinion now upon the system of administration which it may eventually be proper to introduce into those provinces, the revenues of which have not been definitively fixed, intending, at an early period, to convey to you our sentiments fully upon the subject.

3. The object of the present dispatch is to caution you, in the most pointed manner, against pledging us to the extension of the Bengal fixed assessment to our newly acquired territories. We are aware of your resolution, not to declare any settlement permanent till it has obtained our sanction and approbation. It is not, however, without anxiety, that we have learned from your late dispatches, that a triennial lease has been concluded in the Upper Provinces, which expires, we believe, in the course of April 1812, whereby the assessment in the third year of the lease has been declared by you to be permanent, provided that we shall confirm the terms of settlement, because this arrange-

Revenue Letter to Bengal, 27 November 1811.

ment may have excited an expectation, on the part of the natives, which we are not by any means prepared to satisfy.

4. We have perused with attention the report of the Commissioners in the Upper Provinces, dated 13th April, 1808, which only reached us in September last; and the impression which we have received from it is, that the proposed final settlement of the revenues of these territories would be premature, supposing the arrangement otherwise to be completely unexceptionable. It would be attended ultimately with a large sacrifice of revenue; and we are by no means sufficiently acquainted, either with the resources of the country, or with the rights and ancient customs of the different classes of landholders, to venture upon a step of so much importance, and in its nature irrevocable. Whether the measure may be eligible at a future period, and what modifications it may be prudent to apply to it, are questions which will remain open for discussion. In the mean time, you are directed to continue to administer the revenues of these provinces under a renewed lease for a term not exceeding five years.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 20th June, 1808.

Report of the Board of Commissioners in the Ceded and Conquered Provinces, dated 13th April, 1808.

To the Right Honourable Lord Minto, Governor-General in Council,
Fort William.

My Lord:

Report Board of Commissioners, 13 April 1808.

1. Your Lordship has been apprised, that the late Commission, of which we had the honour to be constituted Members, was employed, from the commencement of November last, in visiting the different districts of the Ceded and Conquered Territory, for the purpose of superintending the formation of the settlement, under the provisions contained in Regulation X. of 1807.

2. Unequal as we consider ourselves to the duty, we should have had great satisfaction in reporting to your Lordship in Council the completion of it; but although it has not been our good fortune to see the work brought to a successful termination, it is still incumbent upon us to submit to Government all the little information which we have had an opportunity of collecting, during the time that we were employed on this particular service.

3. At an early period it became evident to us, that we should not be able to superintend the formation of the settlement in person, throughout the several districts of the Ceded and Conquered Territory. It was scarcely possible to traverse this extensive country within the season which admits of travelling in tents; while to form the assessment on the spot, and to obtain engagements from the numerous Malguzars, several months must have been dedicated to the business of a single district. It became necessary, therefore, to commit the execution of this duty to the local officers, and to direct our attention to those general objects, on which we could hope to employ ourselves with more effect.

4. From a tour through the country, we could still anticipate some benefit to the public service. With a view to the question of a permanent settlement, it was desirable that we should be enabled to form, from actual observation, a general idea of the state of cultivation in the different districts, and of the means which the country possessed of future improvement.

5. It was desirable that we should have personal communication with the Collectors, in order that we might have an opportunity of observing in what manner the public business was conducted, and that the necessity for a voluminous correspondence might, as far as possible, be obviated. Questions had arisen on the proper construction and application of the Regulations; particular instructions became necessary for the purpose of preserving uniformity of proceeding in concluding the settlement; and cases were likely to occur, which would require much explanation from the local officers, to enable us to form a correct judgment on them.

6. It

Report Board of Commissioners, 13 April 1808.

6. It was desirable, at the same time, that we should visit the different districts, in order that we might be enabled to judge, in some manner, how far the Tehsildars, Canongoes, and other native officers, were qualified for their respective situations, and how far the offices of Tehsildar and Canongoe could be considered necessary or useful. We also wished that individuals, who might have reason to complain of the conduct of those officers, should have ready access to us, without being compelled to travel to a distant part of the country. We must observe in this place (and we do it with great satisfaction), that throughout our tour few complaints were preferred to us against the Tehsildars, who have of late become the objects of such severe reprobation. But we shall have occasion to submit to your Lordship in Council some general remarks on the office of Tehsildar in a subsequent part of this address.

7. Another object of our tour was to obtain a personal knowledge of the principal landholders, to ascertain their character and disposition towards our Government, to conciliate their good will, and to endeavour to inspire them with confidence in our national justice and good faith.

ETAWAH.

Jumma of 1210	Sicca Rupees 25,82,000
1211	25,56,000
1212	25,82,000
1213	25,24,000
1214	25,51,000
1215	25,46,000

8. Early in the month of November we proceeded to the district of Etawah, and have since had the honour of submitting to your Lordship in Council a particular account of the assessment of that district, as formed by the Acting Collector, Mr. Salmon.

9. From this account it will appear, that a net increase of revenue may be expected at the ensuing settlement, to the amount of about 45,000 rupees; and we have reason to believe that the assessment will still be moderate, as we had occasion to observe in our letter to Government of the 2d of February last.

10. In observing moderation in the assessment, the Acting Collector not only, we think, manifested a just regard to the situation and claims of the landholders and peasantry, and to the general interests of the country, but he acted in conformity with what we believed to be your Lordship's intentions and wishes, and upon considerations which appear to us as much the dictates of policy as of justice. It is scarcely possible, in any case, to separate the interests of the Government and of its subjects; but in this country, where the ruling power assumes so large a portion of the produce of the soil, and where it is in reality in the situation of the landlord, the identification of interest is more clear and decided. The country is an immense estate, and the Government have an immediate interest in encouraging the labours of the peasantry, in aiding the industry of its numerous tenants, and in promoting generally the agricultural prosperity of its extensive possessions.

11. Nor do we mention, as matter of reproach, that the land tax bears so considerable a proportion to the produce of the soil. We found the tax established by the Government which preceded us, the people were familiarized to it, and whatever objection the system may be liable to in theory, it would be extremely difficult to find other sources of revenue which could be substituted with advantage. Any innovation in an established system of taxation is usually productive of inconvenience; but in this country the capital is so small, when compared with the extent of territory and the population, that few proper objects of taxation present themselves. We have succeeded, it is true, in drawing a large revenue from the monopoly of salt and opium in the Lower Provinces; and notwithstanding the clamour which has so often been excited against monopolies, those taxes may, we think, be defended upon just principles. In this remark we can by no means comprehend the salt monopoly which was attempted in the Ceded Provinces. It can answer no useful purpose to comment upon past miscarriages; and the hasty manner in which the measure was abandoned, sufficiently shews that it was undertaken without due consideration.

12. We

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12. We have had little success in our attempts to introduce customs and excise duties, upon the footing on which those taxes have been established in Europe. The consumption of valuable produce and expensive manufactures is too confined to admit of such taxes becoming productive; and the comparatively small number of persons who consume articles of luxury being dispersed over a great extent of country, the expense of collecting excise duties must necessarily be high, and disproportioned to the produce.

13. It would be necessary, also, to intrust the collection of them to the lower order of the native servants, upon whose fidelity and forbearance little dependence can be placed. Invested, as they must be, with a certain degree of authority, and placed beyond the reach of any efficient control, it is to be apprehended that they would often oppress the people with impunity, at the same time that they practised frauds upon the Government with little risk of detection.

14. These remarks may, perhaps, be considered out of place; but if there were any fair alternative, if any other proper object of taxation presented itself, or if the situation of the Government admitted of a sacrifice of the public revenue, it might have been proper, on our part, to adopt a more liberal standard of assessment than that which we deemed it our duty to prescribe to the Collectors. We directed those officers to assume generally the rate of ten per cent. as the allowance to be made for the income or profit of the landholder; this standard having been adopted at the formation of the settlement in the Lower Provinces, and having been indirectly recognized in the Regulations of 1803 and 1805, which provide for the payment of nankar to the Zemindars. In addition to the proprietory income of ten per cent., we authorised the Collectors to grant some small allowance, in particular cases, to defray the charge of collecting the rents of the landholder, where the expense was likely to be disproportionate to his means.

15. As we do not pretend to a knowledge of agriculture, we regret that it will not be in our power to submit to your Lordship in Council all the information which we could have wished, regarding the present state of the country, its husbandry, produce, the quality of the soil, and its means of future improvement. We must confine ourselves to general observations on this subject; and we shall more frequently refer to the authority of the local officers, without hazarding an opinion of our own.

16. The district of Etawah is described by the Acting Collector, Mr. Salmon, in his letter to the Board of Commissioners of the 28th October last; and as that gentleman resided in the district during several years, he had full opportunity of becoming intimately acquainted with it.

17. The district is represented by him as being thinly inhabited; and although he does not admit that it contains much arable land which is not already in a state of cultivation, he is of opinion that the country is capable of great improvement, by the introduction of a better husbandry, and by the cultivation of more valuable articles of produce.

18. The statistical accounts furnished by the Tehsildars, under our orders of the 5th August last, corroborate Mr. Salmon's opinion, with respect to there being only a small quantity of arable land at present abandoned, and we cannot therefore venture to oppose our own observation to such authority. Without more knowledge than we possess, it is impossible to judge accurately of the nature and capacity of the soil: but the most cursory observation will shew, that the district contains extensive tracts of waste land; and although it may not have been found practicable to produce a crop from it under the ordinary course of husbandry prevailing at present, we cannot think it is altogether incapable of tillage.

19. While the population of the country is so limited, when compared with the extent of its area; while it remains destitute of capital, and little encouragement is held out to industry and enterprize; it is presumable that the best land will be brought into cultivation. But if we can suppose the existence of good government, protection from foreign invasion, domestic tranquility and security, the increase of opulence among the people, the improvement of the art of husbandry, and the gradual advance of population, it cannot, we think,

admit of a doubt, that much of the land which is now abandoned and waste in Etawah may be made to reward the labours of the husbandmen. In other words, it appears to us that land which might not produce a crop, when depending entirely upon the course of the seasons, may, by the application of greater labour, by the introduction of artificial means of husbandry, irrigation, the use of manure, &c. be rendered productive to the proprietor.

20. Nor is it of importance to enquire, whether the increase of cultivation must be preceded by an increase of population. In general, cultivation and population will advance together; and promoting each other reciprocally, it is scarcely possible to deduce the augmentation of either as a mere consequence.

21. The inhabitants of Etawah are represented by Mr. Salmon as being indigent, and rather warlike than agricultural, while the incursions of a foreign enemy, internal commotions, and a series of unfavourable seasons, have prevented or checked those advances towards a greater state of prosperity, which might otherwise have been expected.

22. The jumma at the last settlement is supposed to have been equally assessed, with some exceptions, and the income of the landholders is computed to have been in general rather below ten per cent. The more considerable Talookdars appear to have been most favoured at the former settlements; but in forming the present assessment, the Acting Collector has endeavoured, as much as possible, to equalize the jumma. That gentleman, however, seems to entertain an opinion, that it may be necessary to grant a higher per centage in the large estates, on account of the income and charges of the proprietor. But although we acquiesced in the propriety of the assessment proposed by him in the particular instance which gave rise to the remark, it did not appear to us, that such a distinction ought universally to be observed: on the contrary, at the formation of the settlement in Bengal, it was, we believe, considered necessary to grant a larger allowance for the charge of collecting the rents in the smaller estates. No general rate will be established, since the charges of collection must bear a different proportion to the rents in different places, according to local circumstances; and as the allowance made for the proprietor's income and expenses seldom exceeded ten per cent. in the aggregate, it became unnecessary for us to prescribe any particular rule for the guidance of the Collector.

23. Mr. Salmon is adverse to the plan of a russud, or progressively increasing jumma, on the ground that it would operate to discourage industry; and as several of the Collectors appeared to entertain the same apprehension, we did not urge the measure in any instance in which it was objected to.

24. Had circumstances, however, appeared to us to admit of the settlement being declared permanent, we should have insisted upon the adoption of a russud jumma in those estates which are capable of great improvement; for otherwise the assessment in a few years would have become altogether unequal. The proprietors of estates containing much uncultivated land would have possessed the means of ruining their neighbours, whose estates were fully assessed, by inducing the Ryots to quit such estates, for the purpose of undertaking the cultivation of waste lands at a low rent; the public revenue would, in consequence, become less secure in particular instances; and Government would not have obtained, generally, that participation in the produce of the country, which is considered to be its just due.

25. Mr. Salmon is of opinion, that the ensuing settlement ought not to be rendered permanent; and his objections to the plan of a permanent settlement are founded chiefly upon the situation and circumstances of the landholders, their property, their disputes for the proprietory right, the dispossession of many of the Zemindars, the delays of justice in determining contested claims, &c. &c.

26. We concur in opinion with that gentleman, that a permanent settlement would be unseasonable in the district of Etawah; but as we propose to submit our sentiments to your Lordship in Council on that important question, after a review shall have been taken of the state of the country, it is unnecessary for us to offer any observations on the subject in this place.

27. The

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27. The Acting Collector proposed, that the settlement should be concluded for a period of ten years, in preference to the plan of settlement prescribed by Regulation X of 1807; but in our letter to Government of the 31st October we observed, that the arguments urged by Mr. Salmon did not appear to us to be of sufficient weight, to induce us to recommend to your Lordship in Council that the existing Regulations, and the arrangements which had been made preparatory to the ensuing settlement, should be new modelled or altogether superseded. A decennial settlement could not now be adopted, without a breach of faith on the one hand, or a total disregard to the situation and claims of the landholders on the other. The regulations and the resolutions of Government, of the 20th November, require that the ensuing settlement in the Ceded Provinces shall be concluded with the Farmers who engaged at the two first triennial settlements; and they could not now be excluded, merely because the term of the lease was extended, without manifest injustice. To extend their leases, however, beyond the term of four years, to the exclusiou of the Zemindars, would neither be just towards these persons, nor consistent with the policy which we have pursued, in all practicable cases, of giving the immediate management of the lands to those who have a permanent interest in them. Other objections might be urged to Mr. Salmon's plan of a decennial settlement, the want of information to render it more equal, &c. &c.; but the objection which we have noticed appears to us to be conclusive against it.

28. In the district of Etawah, and indeed in almost every district throughout the provinces, various questions have arisen, regarding the proprietory right of the landholders, and the claims of different individuals to be admitted to enter into engagements with Government at the formation of the ensuing settlement.

29. It is much to be regretted, that the Regulations do not provide clear and precise rules for determining the questions which have occurred; and until they are revised, we cannot perceive how they can be applied generally, without the danger of much private injury and much public mischief.

30. On those parts of the Regulations which have given rise to the discordant claims of the landholders and farmers, we had the honour to submit our sentiments to Government, under date the 28th October last, and your Lordship in Council was pleased to approve of our construction of the rules under which the claims of the parties are severally maintained.

31. In our letter of the 17th November, we had occasion to solicit your Lordship's orders upon a question which had arisen, under Clause 7, Section 53, Regulation XXVII, 1803, and Section 10, Regulation IX, 1805; but the orders communicated to us by Mr. Secretary Dowdeswell, in reply, not appearing to us to embrace the particular case which we had in view, we again addressed your Lordship on the subject, under date the 13th January.

32. The object of our reference was to ascertain, whether the superior Talookdars or the village Zemindars were to be recognized as the proprietors of the soil; and what circumstances should be admitted by us to constitute a right, on the part of the latter, to be separated from the authority of the superior Talookdars.

33. The question is quite distinct from that which has arisen between the landholders (whether Talookdars or Zemindars) and the farmers, although both questions may, in the Conquered Provinces, become the source of much embarrassment.

34. The terms of the Regulations applicable to the claims of the village Zemindars are vague and indefinite: but upon the determination of the question the right of property, in a large portion of our new territory, essentially depends; and if the Regulations can be considered to require the absolute emancipation of those persons from the authority of the superior Talookdars, any immediate attempt to enforce them might, we fear, endanger the public tranquillity. We are apprehensive, too, that the rule which directs that the Zemindars be admitted to engage under the second triennial settlement, to the exclusion of the farmers at present in possession, could not be enforced throughout the Conquered Districts, without equal danger of mischief.

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35. In our letter of the 17th November, we had occasion to notice that great difficulty and inconvenience were experienced from the minute subdivision of landed property, and that the frequent disputes which take place in consequence among the numerous Putteedars, or sharers, were liable to impede the collection of the revenue and to create public disorder.

36. It was expected, probably, that the rule contained in Regulation VI, 1807, would provide effectually for the security of the revenue; but even with this limited view it has not answered the end proposed, and it has no effect whatever in preventing contests among the sharers, or the disorders which such contests are liable to produce.

37. The Regulation merely provides against the subdivision of estates, as far as regards the public assessment. The lands must yield a revenue to Government of at least 500 rupees per annum, or they cannot be admitted upon the public rental as a distinct estate; but the same lands may, in the course of inheritance, or by gift, sale, or otherwise, become the joint property of many individuals, and be held, in reality, as separate estates by the copartners.

38. It becomes, in this case, a question with whom the settlement should be made.

39. It sometimes happens that there are from ten to fifty Putteedars, or sharers,* in a single village. To assess the portion of each individual separately, would be contrary to the Regulations, and the public revenue would not be secure if the whole estate were not held responsible for it.

40. To collect from the sharers individually, under a general engagement, would be extremely difficult, and in some cases it would be impracticable.

41. If, as an alternative, the parties be required to select a representative or manager, who shall be immediately responsible to Government, much individual injury may be suffered. The manager may misappropriate the rents which he collects, and the whole estate be sold to make good his embezzlement; or the inferior sharers may withhold their rents, and the Collector must, in the same manner, dispose of the whole estate in satisfaction of the public demand, without enquiring in what quarter the default actually took place. This summary proceeding is become necessary; but the unfortunate Putteedar, who has regularly paid his proportion of the public demand, cannot understand it. It is not possible to satisfy him, that no distinction can be made between the parties, and that his little property can, with justice, be made answerable for the debts of another.

42. In our correspondence with the Collectors, and particularly in our letter to the Collector of Etawah, a copy of which was submitted to your Lordship in Council, under date the 2d of February, we gave such general instructions to those officers, with respect to the manner of forming the settlement with the Putteedars, as appeared to us best calculated to obviate the inconvenience which is experienced from the minute subdivision of landed property; but to prevent all the ill consequences which are to be apprehended, an alteration in the existing law is, in our opinion, become necessary.

43. The question has been examined by a gentleman (Mr. Stuart of Benares) who is much better qualified than ourselves to give a just view of it; and as his sentiments will, we understand, be submitted publicly to your Lordship in Council, the opinions which we may hazard will either be corroborated by high authority, or experience an opposition, which will greatly diminish our own confidence in them.

44. Regulation XI. of 1793, which superseded a long-established usage in favour of primogeniture, has, we think, been attended with many ill consepuences; and this, among numerous instances, is calculated to shew the impolicy of hasty innovations.

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* This is a very moderate number for a Hindoo family. "If we only suppose each couple of "our ancestors to have left, one with another, two children, and each of these children, on an "average, to have left two more (and without such a supposition the human species must be "daily diminishing), we shall find, that all of us have now subsisting near two hundred and "seventy millions of kindred in the fifteenth degree."—*Blackstone.*

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45. The Mahommedan government, in regulating the succession to zemindarries, were in the practice of conferring the inheritance on a single individual of the family; and in establishing a usage adverse to the principles of their law, they were, no doubt, influenced by the motives of public conveniency.

46. The pride of families and the feudal system produced in Europe the law in favour of primogeniture; but even in the countries of Europe, where the land-tax does not bear so large a proportion to the produce as it does in Hindostan, the minute subdivision of real property must have occasioned inconvenience, and the law, unjust as it may appear in principle, was founded upon public considerations. It was essential to the existence of the system under which it originated, and it seems to have been equally necessary under the system adopted by the Mahommedans in this country, for drawing their evenue almost exclusively from the land.

47. The Putteedars, the Hindoos in particular, might no doubt consider such a law as operating partially and unjustly; but we cannot perceive that the interests of the individuals themselves are at all consulted, by constituting innumerable small estates, which do not afford a subsistence to the proprietors.

48. Nor is it at all inconsistent with the ideas and practice of the Hindoos, to look up to the head of the family for protection and maintenance; and if by investing that head with the guardianship and control of the common stock, the feuds which sometimes prevail among them can be prevented, the apprehension of infringing a useless right ought not, in our opinion, to be allowed to operate for a moment.

49. We should be sorry to be suspected of treating the rights of others with levity; but the property which is liable to become the source of mischief to the proprietor himself, cannot be considered a possession which ought to be respected with too scrupulous a forbearance.

50. We have not, indeed, been able to discover, in the course of our enquiries, that the inferior Zemindars enjoyed, under the native government, the rights of proprietors. They appear to us to have been tenants of superior landlords; or tenants of the Government itself, in its character of landlord, in instances where the lands were committed to the immediate management of its own officers. Some of the more powerful Rajahs and Zemindars enjoyed, probably, all the rights of property in the land, as far as such rights can be enjoyed under a despotic government, and exercised also extensive powers as officers of the state: but this species of independence, which favour might bestow or which power might establish, is scarcely, we think, to be referred to any acknowledged principle in Government, that the possession of land conferred certain determinate rights.

51. We should display our own deficiencies, and should exceed the limits which we are compelled to prescribe to ourselves, if we attempted to discuss at large the nature of the tenures in this country, or to trace the principles and practice which obtained under its native rulers. When a government is despotic and is liable to frequent revolutions, fixed principles and uniform practice are not always to be found. But the system of our predecessors has been condemned in too indiscriminate a manner, and we may still, perhaps, borrow from their experience with the prospect of advantage.

52. It cannot become a question, that two orders of landholders should be recognized in the same estate, and Government must ultimately decide, whether the superior Talookdars or the village Zemindars are to be acknowledged as the actual proprietors of the soil.

53. In our letter of the 17th November, we observed that we could not undertake to trace the origin of the larger talooks. They may have arisen gradually, in the course of inheritance. The industry or good fortune of a family may have invested them with extensive possessions, or they may have been acquired by means less honourable; by favour or violence, by fraud or by intrigue.

54. If, however, the Talookdars were found by us in the possession of certain rights, and the exercise of those rights be not incompatible with the public

safety, we can perceive no substantial reason for inquiring with too scrutinizing a spirit into their origin; and still less can we admit, that such rights ought hastily to be infringed.

55. A mere name cannot be deemed sufficient to convey a property. If the village Zemindars enjoyed no other right than that of occupying; if their possession was attended with no other benefit than the privilege of tilling the soil, on such conditions as the superior landlord or the officers of Government might prescribe; to call them proprietors of the land is, we think, to misapply terms, and to embarrass ourselves with adverse claims, merely because we have made such misapplications, and is neither necessary nor judicious.

56. Instances, we believe, might be adduced, of the village Zemindars being allowed by the superior landlord to receive a russoom, or small contribution, from the under tenants, even when they were not in the actual occupancy of the land, and to disregard entirely the evidence of their possessing an acknowledged interest in their soil would be unjust. We are apprehensive, however, that the value of the interest depended upon the arbitrary will of the landlord, and that, in the sense in which we are accustomed to apply the terms, the village Zemindars can never be considered to have enjoyed the rights of proprietors of the soil. All those privileges and benefits which they can be supposed to have enjoyed will, we hope, be secured to them; and it appears to us that this may be effected, without attempting to constitute them the proprietors of separate and independant estates.

57. If the pretensions of the inferior Zemindars be maintained upon the ground of expediency, the question must be met in a different manner. But without knowing that this ground is likely to be taken, we shall content ourselves with observing, that it is not apparent to us that the public revenue will be best secured by constituting an infinite number of small estates; that economy is rarely attained by multiplying agents; that the means of preserving the police of the country will not, we think, be promoted by displacing a class of men, who heretofore bore authority and commanded ready obedience throughout their extensive possessions; that the allegiance of our new subjects will not be best secured by an attempt to crush their chiefs, to destroy all distinctions of rank, to root out every thing that was respectable, and to reduce all to one common level of indigence or scanty mediocrity; and finally, that the happiness of the tenantry themselves will not be best consulted, by taking them out of their natural sphere and sending them to our courts of justice, whose rules and practices are unknown to them, to litigate claims of little value, to perpetuate family feuds, and to sow the seeds of public disorder.

58. The disposition of landed property which our Regulations have a tendency to establish, appears to us to have an injurious effect, in diminishing the effective labour of the country.

59. The natives are so attached to landed possessions, and so little disposed to move out of the track which their forefathers pursued before them, that the individual who inherits a pittance of land, scarcely affording a subsistence, will seldom think of resorting to any other occupation. He lives in poverty because he was born a Zemindar, or because he was one of a numerous family, and his labour is in a great measure lost to the state.

60. The population, moreover, becomes unequally distributed through the country.

61. Notwithstanding the increase which may take place in particular families, the various members of it usually adhere to the spot; and although their hereditary possessions may no longer be capable of affording a comfortable subsistence to their increased number, they scarcely quit them, to resort to lands which have been abandoned in consequence of a want of labour to cultivate.

62. In some of the districts, in the province of Bundlecund especially, this inconvenience appears to be remedied, in a certain degree, by the practice which prevails of cultivating the lands under py-khoost tenures.

63. In that province, when the lands of a particular village are fully cultivated, or the assessment is found to be oppressively high, it is common for

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some of the village Zemindars to undertake to cultivate the lands of their neighbours; and for this purpose they remove for a time their cattle and implements of husbandry to other spots. But this practice only mitigates an evil. The country would probably be better cultivated by those who are in the immediate occupancy of the soil; and it appears to us essential, that any part of our system which may have a tendency to create an unequal distribution of labour should, as far as possible, be corrected.

64. Your Lordship will have observed, from our correspondence with the Acting Collector of Etawah, that great difficulty is experienced in obtaining responsible security from the landholders; and although we suggested to the Collector such precautions as appeared to us best calculated to prevent a failure of the revenue, we cannot flatter ourselves that any effectual provision has been made for its security.

65. It has been much the practice for the inferior Zemindars to become reciprocally responsible for each other: but, in this case, Government do not obtain the pledge of any new or independent capital, which could be had recourse to in the event of any extensive failure of the crops; and this kind of security (zunjeery, as it is called) has in general, we believe, been found merely nominal.

66. In other instances, the superior Talookdars and the Canongoes have been in the habit of becoming the guarantees of the village Zemindars; but it would not, we think, be politic to extend the influence of the former persons beyond their own estates: and it would be still more objectionable to allow those among the Canongoes, who may be selected as public functionaries, to become the sureties of the land-holders, for, in the latter capacity, they might have an interest which would sometimes be at variance with their public duty.

67. The difficulty which is experienced arises from the want of capital throughout the provinces, and this deficiency can be supplied only gradually. The land itself has not yet obtained a value generally; nor can we expect that it should obtain a value, while the circumstances which are to constitute a proprietary right remain undefined, and the admission of that right is not attended with any certain advantage. If a Zemindar has been so fortunate as to retain possession of his estate upon a fair assessment, he may enjoy a profit or income during the lease, in the same manner as any other tenant. If, too, among numerous claimants, he should be so fortunate as to command attention, he may, on establishing the fact of his having received nankar from the former government, be admitted to receive the same allowance from our own, provided that it do not exceed ten per cent. on the jumma of his estate. We do not mean any reproach to the Collectors. Some of those officers have made great exertions; but the claims to pensions and nankar are so numerous in several of the districts, that it was not possible to inquire into them within any moderate time; and even after an investigation had taken place, the allowances were in many instances with-held, from a neglect at the Presidency to communicate the necessary authority for their payment.

68. It has been suggested, that the difficulty of procuring responsible security has been aggravated by the bad faith of some of the Malguzars themselves, who having, on various occasions, subjected their sureties to heavy losses by their default, the few persons possessing capital in the country are now deterred from coming forward in support of them. The Malguzars have thus injured themselves, for the charge of zimnota (or the consideration usually received by the surety) is probably increased in consequence.

69. The Acting Collector of Etawah urged very strongly the necessity of affording some relief to persons who were liable to suffer from becoming responsible for the public revenue; and we would suggest, with this view, that a summary regulation be passed, placing all sureties, who may actually have discharged the demands of Government, on the failure of the Malguzars, in the situation of mortgagees, with the right to have possession given them of the estate or farm, upon establishing before the Collector the fact of its being indebted to them to the amount of their engagement with Government. A rule of the kind would probably give confidence to individuals possessing capital;

and in facilitating the means of obtaining security, it would operate beneficially, both with respect to the landholder and to Government.

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70. Although the foregoing observations have been suggested in the course of reviewing the settlement of Etawah, they are applicable, in a greater or less degree, to the other districts. The questions, indeed, which have occurred, regarding the rights of the Talookdars and Zemindars, and the claims of the landholders, generally, to be admitted to the benefit of the ensuing settlement, to the exclusion of the present farmers, are likely to create much more difficulty and embarrassment in the Conquered Provinces; but on these questions we shall offer some further explanations, when we have occasion to bring under your Lordship's notice the situation and pretensions of some of the landholders in the dictricts of Seharunpore and Allyghur. We shall also deduce from our remarks on the present state of landed property in the Ceded and Conquered Provinces, and from a consideration of the different objects to which our attention has been directed, such specific propositions as may appear to us to merit your Lordship's consideration.

AGRA.

Jumma of 1211	Sicca Rupees	7,41,000
.... 1212		11,73,000
.... 1213		7,49,000
.... 1214		8,14,000
.... 1215		8,77,000

71. After a short residence in Etawah, we proceeded to visit the district of Agra, of which a summary description is given by the Acting Collector, Mr. Ross, in his letter of the 29th September last.

72. That gentleman observes, that the district is in general well cultivated; that the population is not deficient; that no extensive increase of cultivation can be expected; that the landholders do not want the means of bringing their lands into cultivation; that the proprietor's right is not in many instances contested, but that our information of the resources of the country is defective; that the assessment of the former Government was unequal, and that the landholders are not disposed to engage on fair and equitable terms, as they prefer temporary settlements at a low jumma, to any prospect of advantage which a permanent settlement can be supposed to hold out to them.

73. From the reports of the Tehsildars it appeared, that the cultivated land in fourteen of the pergunnahs (the account of the whole district had not been completed) amounted to about 49,000 begahs, and the arable land, at present abandoned, to about 156,000 begahs, the latter bearing a proportion of about three-tenths to the former.

74. While so large a proportion of the district remains uncultivated, your Lordship in Council and the Honourable Court of Directors may justly question, whether the settlement of the land revenue in perpetuity must not be contemplated as a measure somewhat premature. But in our letter of the 3d October last we had the honour to state, for your Lordship's consideration, circumstances which appeared to us to distinguish the district of Agra, and to render the introduction of a permanent settlement more peculiarly expedient in that part of our possessions.

75. The narrow tract of the country on the right bank of the Jumna, which forms the district of Agra, may be considered an advanced frontier or barrier, and as it is in the immediate neighbourhood of foreign states, who are not bound to us by any particular tie of friendship, the district is evidently more exposed than other parts of our territory.

76. It is essential, therefore, that we should provide, by every practicable means, for its security and internal tranquillity; and, with this view, the limitation of the public demand on the land is likely, we think, to be attended with salutary effects.

77. By giving the landholders a permanent establishment in their possessions, and securing to them the benefit of future improvement, they will be interested in the permanency of our Government; they will have a motive for assisting

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in preserving order and tranquillity in the district, and in securing it against the incursions of a foreign enemy.

78. On the other hand, if they consider their possessions precarious; if we attempt to raise our revenue in proportion to any real or supposed increase of produce; if we harrass them with frequent scrutinies, or excite their apprehensions in any manner; it is not to be supposed that they will feel the same attachment to our Government, that they will be adverse to a change, or that they will refrain from forming other connections whenever a favourable opportunity may present itself. Upon every occasion of dissatisfaction, it may be apprehended that they will abandon their lands, and take refuge in the neighbouring states; and it is sufficiently evident, that under such circumstances, the progress of cultivation would be often interrupted, and the peace of the country be constantly liable to be disturbed.

79. The district of Agra is, moreover, in a more advanced state of cultivation than the country in general. The population is not supposed to be deficient, the right of property in the lands is not in many cases disputed, and the Zemindars are not represented to be so entirely destitute of capital, as they appear to be in other places. These circumstances must be considered favourable to the immediate introduction of a permanent settlement in Agra; and as the district is small, the experiment will be made on a scale so moderate, that the sacrifice of revenue cannot be of any magnitude.

80. One other circumstance it may be proper to notice. Mr. Ross, the Acting Collector, has been employed for some time in the district, which is of such moderate extent, that he cannot have failed to make himself acquainted, in a great degree, with its present state and with its means of future improvement. To assess the public demand in perpetuity, with justice to the landholders, and without sacrificing the just dues of Government, a knowledge of the particular district is essential. This knowledge we believe Mr. Ross to possess; and, in addition to the advantage of local experience, he appears to us to be eminently qualified, in other respects, for the important duty which, under your Lordship's sanction, has been committed to him.

81. We are aware, that some of the arguments which we have adduced in favour of a permanent settlement in Agra, may be urged in opposition to us, when we have occasion to submit our objections to the immediate adoption of that measure generally throughout the provinces; but we are in no apprehension of being arraigned for inconsistency. It is a blind policy which admits of no distinction, and which would apply the same rules and maxims in all times and under all circumstances.

82. The only mehals in any other district to which we would recommend the immediate extension of the permanent settlement, are talookas Saisoon, Perara, and talook Comayti, in the district of Etawah. Those mehals are situated on the west bank of the Jumna, and our remarks on the district of Agra apply to them in a very forcible manner. It has been found impracticable to reduce the Talookdars to obedience, without the aid of a large military force; and for a more particular description of the situation of the mehals, we beg to refer your Lordship to the Acting Collector's letter, which accompanied our address of the 2d of February. To conciliate and favour the refractory is, we own, to establish a bad precedent; but principle must sometimes give way to necessity; and it would not, in our opinion, be wise in this Government to engage in a bootless contest, for the purpose of establishing a more efficient authority over a small portion of land remotely situated and of little value, when the utmost success could bring with it neither honour nor advantage.

83. The settlement of Agra not having been completed, we cannot report to your Lordship with certainty how far it is likely to be favourable; but we have reason to believe, both from the douls, or estimates, of the Tehsildars, and the personal communication of the Acting Collector, that an increase of revenue will be obtained. A copy of our instructions to Mr. Ross, for the formation of the settlement, was transmitted to your Lordship in Council, under date the 30th of January last.

84. We shall lose sight, for an instant, of the immediate objects of our present

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sent report; but it is impossible to visit the city of Agra, without feeling a sensible regret at the neglected state of its greatest ornament, of a work which has rendered it celebrated, not only in India, but throughout the countries of Europe. The beautiful mausoleum erected by the emperor Shah Jehan (the Taje, as it is called), long the pride and boast of Hindostan, and still a solitary monument of the splendour of its former rulers, is hastening to decay, and will soon become an object of reproach to the British Government. This wonderful edifice, which commanded the respect of the hostile sects who at different times have had possession of Agra, is likely to mark, in its fall, the administration of a people who rank among the most civilized in the world. By the rapacious Jaats it was spared, and the predatory Mahrattas preserved it with the utmost care.

85. A small revenue has been assigned, as a fund, to defray the expenses of keeping the building in repair; but we know not that any care is taken to direct its application to the proper object. The Taje speaks to the feelings of all those who behold it; and if it was possible to describe its incomparable beauties, no other appeal would be necessary to obtain for it the attention of a Government which esteems the arts, and which cannot be indifferent to any circumstance affecting, in the slightest manner, the national reputation.

86. That many other of the superb buildings which were once the ornament of Agra and its neighbourhood, and particularly those consecrated to public worship, should have been defaced and appropriated to the vilest uses, is also matter of deep regret; but it would now be difficult to repair the injury which they have sustained, or to obliterate the memory of their pollution. The Taje alone still remains undefiled, and it may be preserved, to commemorate the glories of a fallen empire.

FURRUCKABAD.

Jumma of 1210	Sicca Rupees	9,92,000
………… 1211		10,15,000
………… 1212		10,28,000
………… 1213		9,86,000
………… 1214		9,96,000
………… 1215		10,03,000

87. The district of Furruckabad was visited by us on several occasions, and we have had an opportunity of seeing more of it than of other parts of the country. We can state, from personal observation, that although some of the pergunnahs are in a high state of cultivation, and the neighbourhood of Furruckabad, in particular, displays a most laborious husbandry, the district still contains extensive tracts of waste land, a part of which is no doubt capable of tillage. We are confirmed in the opinion, that much of the land, at present abandoned, might be rendered capable of producing a crop, from having observed small spots of ground in cultivation, in the midst of what we should otherwise have considered a barren waste.

88. We are so ignorant of agricultural economy, that we cannot venture to enter into any of its details; but we have observed, with the greatest satisfaction, that in this and some other districts, it is prosecuted with singular industry and perseverance. Under every disadvantage of season, and under circumstances of the greatest discouragement, the people appear to labour with unremitting diligence to overcome the difficulties which oppose them, while even a scanty crop cannot always be produced by their utmost efforts.

89. The reports of the Tehsildars and the remarks of the Acting Collector, Mr. Christian, corroborate our opinion, that the district contains a considerable quantity of waste land which might be brought into cultivation.

90. That gentleman observes, in his letter of the 21st of December, that in the present state of the district a permanent settlement would be premature; that cultivation is not sufficiently advanced; that the right of property in the land has not been definitively established; and that the agriculture of the country does not yet obtain the full benefit of its effective labour, a large proportion of the population being at present engaged in military pursuits.

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91. In some few mehals, the Acting Collector is of opinion that a permanent settlement might be formed without disadvantage, as they are in a more advanced state of cultivation; and it does not appear to him that the resources of the district (excepting in pergunnahs Needpore and Kakootmore) can be much improved by the introduction of more valuable articles of produce.

92. We ourselves would not recommend that in the instances referred to by Mr. Christian, any exception should be made from the general plan of the settlement; and as there are no peculiar circumstances which distinguish the district of Furruckabad, we find it necessary only to furnish the Acting Collector with those instructions for the formation of the settlement which are applicable to the Ceded Provinces in general. From the statements which were submitted to us, we have reason to expect that a small increase of revenue will be obtained in some mehals; and we are persuaded that no exertion will be omitted, on the part of Mr. Christian, to form a fair and equitable assessment.

BAREILLY.

Jumma of 1210	Sicca Rupees	20,13,000
1211		21,66,000
1212		23,53,000
1213		21,39.000
1214		22,85,000
1215		24,28,000

93. The province of Rohilcund may be ranked among the most productive and valuable of our late acquisitions. It is well watered by numerous rivulets descending from the hills on the northern frontier. The atmosphere being more moist, the ground is replenished by frequent dews; the soil is fertile, and without depending entirely upon the periodical rains, it produces crops in seasons when they fail altogether in the neighbouring districts of the Dooab. In the article of sugar alone, Rohilcund possesses a valuable resource. The article is produced in great abundance and of an excellent quality, and it was formerly exported in large quantities to the western parts of India. Whenever, too, the transit duties, which at present check and embarrass the commerce of the country, shall have been established on a proper footing, the sugars of Rohilcuud will, we doubt not, become a valuable article of export beyond sea. We have, however, entered so much at large into this subject, in our letters to your Lordship in Council of the 29th of September last, and subsequent dates, that any further comments from us would be superfluous.

94. The Collector of Bareilly, Mr. Sands, in his letter of the 1st of February, has expressed an opinion adverse to the plan of a permanent settlement. He observes, that we possess no satisfactory information of the resources of the country, and that it is capable of great improvement; that the landholders are indigent; that the right of property in the land remains undetermined; and that the population is at present deficient.

95. To these remarks we must add, that we have reason to believe the district is unequally assessed, and that in the short period which will intervene before it becomes necessary to conclude the settlement, it would be impossible to obtain those materials which might enable the local officers to correct the present inequalities, and to form the assessment with justice both to the landholders and to Government.

96. From the statement submitted by the Collector, it would appear, in one particular mehal (pergunnah Kauber), the revenue does not amount to a moiety of the assets; and although the accounts may not be perfectly accurate, they ought not to be totally rejected. We do not mean to countenance an idea, that such gross errors in the assessment were frequent; but we cannot doubt that great inequalities do exist. In some few instances the farms were given at a light jumma, from personal considerations, we believe, to individuals of rank and influence in the country (to the family of the late Hafiz Rihmut and others): and we are far from recommending, that any moderate advantages which are likely to secure the attachment of persons of this description should be hastily withdrawn.

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97. We suspect, also, that there have been considerable alienations from the public rental in this province, and that a part of the lands, which are at present held exempt from the payment of revenue, have been appropriated since the cession under invalid grants. It is a delicate question to agitate; but we deemed it proper, in the course of our personal communications with the Collector, to call their attention to these supposed alienations, enjoining them, at the same time, to observe every degree of caution in their proceedings, in order to prevent alarm.

98. The province of Kuthair, which corresponds with the territory denominated at present Rohilcund, is stated to have yielded to the Patans, prior to its subjection in 1774, an annual revenue of eighty-four lacks of rupees.* In the first year after it became a dependency of Oude, the Nawaub Sujah ud Dowlah is said to have realized from the provinces a very large sum, notwithstanding it had suffered severely from the effects of the war and the previous incursions of the Mahrattas. But no correct judgment can be formed of the natural resources of the province from the collections made by the Nawaub; for his officers shewed little moderation, and a part of the amount realized was probably drawn from the capital or stock of the country. The province rapidly declined under the administration of the Vizier, and when it was ceded to the Honourable Company, in 1801, it produced only a revenue of about forty-six lacks of rupees per annum, independently of the Rampore jaghire.

99. In passing through the Rampore territory, we could not fail to notice the high state of cultivation to which it has attained, when compared with the surrounding country: scarcely a spot of land is neglected; and although the season was by no means favourable, the whole district seems to be covered with an abundant harvest.

100. As we had no reason to conclude, from the description we had received of the present Regent, that this state of prosperity had been produced by any personal exertions on his part, we were solicitous to trace its source, and to discover whether, in the nature of the tenures, the mode of arrangement, or otherwise, there were any peculiar circumstances which it might be useful for us to advert to, in the course of executing the duty intrusted to us.

101. The management of the Nawaub Fyz-oollah Khan is celebrated throughout the country. It was the management of an enlightened and liberal landlord, who devoted his time and attention, and employed his own capital in promoting the prosperity of his country. When works of magnitude were required, which could not be accomplished by the efforts of the individual, the means of undertaking them were supplied by his bounty. Watercourses were constructed, the rivulets were sometimes made to overflow and fertilize the adjacent districts, and the paternal care of a popular chief was constantly exerted to afford protection to his subjects, to stimulate their exertions, to direct their labours to useful objects, and to promote by every means the success of the undertaking.

102. The Government of a vast empire cannot descend to these minute duties; but something might be effected by the agency of proper officers, established on a judicious footing: and if the people seek in vain for the monuments of British munificence in works of public utility, in reservoirs, watercourses, roads, bridges, and publick buildings, they may still find their labours assisted (partially and independently we own), provided we do not suddenly subvert any order of men among them, who can be supposed to possess the smallest capital. If, however, the superior Talookdars are to be left without estates by the emancipation of their tenants, and the Tehsildars are to be degraded into mere receivers of the revenue, without responsbility, without any direct interest in the prosperity of the country, without a motive for exerting themselves in its improvement, it is to be apprehended, that the obstacles, which at present retard the progress of agriculture will operate hereafter with increased force.

103. In

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* The revenue was paid in the Bareilly and other rupees, which were inferior to the present currency.

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103. In the course of our inquiries, we could not ascertain that the district of Rampore owed its prosperity to any peculiarity in the nature of the tenures under the Patan administration. The lands, we understand, are usually placed under the charge of some of the inferior chiefs or confidential servants of the family, or they are given in farm for a short term of years.

104. The high state of cultivation in which we found the jaghire is to be ascribed chiefly, we think, to an abundant population, the Rohillas naturally crowding round their chief, to whom they have been accustomed to look up as the protector of their tribe. The town of Rampore itself is extensive and populous, and the villages appeared to be numerous and well inhabited.

MORADABAD.

Jumma of	1210	Sicca Rupees 19,37,000
....	1211	21,56,000
....	1212	23,42,000
....	1213	21,40,000
....	1214	23,32,000
....	1215	23,98,000

105. At the period of our leaving the Ceded Provinces, the Collector of Moradabad, Mr. Lloyd, had not submitted to us officially the reports which were called for by our orders of the 5th August and 7th September; but we had much personal communication with that gentleman, and we have obtained from him, in the course of a private correspondence, many of the documents which were called for by those orders.

106. The district of Moradabad is computed to contain about 57,27,000 begahs, and the following distribution of the lands is given upon the authority of the Tehsildars and Canongoes.

Land in cultivation	17,10,000
Land uncultivated, but capable of tillage	20,93,000
Land incapable of producing a crop	7,28,000
Land held exempt from the payment of revenue	11,96,000
Begahs	57,27,000

107. The estimate does not include lands appertaining to three hundred and sixty-one new villages, which have been recently established by the care of the Collector, Mr. Lloyd; nor does it include the tract of Jungil, which is situated at the foot of the hills on the northern frontiers of the district.

108. If the statement of the Tehsildars can be depended upon (and they could have no motive for over-estimating the uncultivated land), a moiety of the arable land has not yet been brought into cultivation, and the district does not consequently yield a moiety of the revenue which it may be supposed capable of producing under other circumstances.

109. The proposition is corroborated, in a great degree, by a reference to the former produce of the district, it appearing to have yielded an annual revenue of about forty-three lacks of rupees during the administration of the Patans, according to documents which have been supplied by Mr. Lloyd.

110. The unwearied zeal and indefatigable industry of that gentleman have already been attended with great success. The revenue of the district has been considerably increased, it has been collected with the utmost punctuality, and the remissions which Government were induced to grant, in consideration of the losses sustained by the Malguzars from the drought in 1211 and the incursions of the enemy, have since been realized by him, contrary to every expectation, if not contrary to the intentions of Government.

111. A want of population and a deficiency of capital, Mr. Lloyd observes, have hitherto checked the progress of agriculture, and these are deficiencies which can be supplied by only slow degrees, and which constitute in themselves a strong objection to the immediate introduction of the permanent settlement. That gentleman, who strenuously opposes the measure, urges also the objections which have occurred to the other Collectors: our ignorance of the resources of the country; our want of experience; the inequalities which occurred

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occurred on the first settlement, and which by Regulation V, 1805, were most injuriously extended to the second; the alienations of rent-free land under invalid titles; the dispossession of the landholders; the uncertainty which exists with respect to the proprietory right, &c. &c.

112. At the first triennial settlement, the jumma of the lands held by farmers in Moradabad amounted to about two-thirds of the jumma of the whole district, and we have reason to believe that a large proportion of the lands must remain under the same management at the ensuing settlement. In fact, if it can be deemed expedient to sanction any remote retrospect, it will be difficult to determine who are at present best entitled to the lands of Rohilcund; for the old Hindoo proprietors were very generally excluded by the Patan Government, and there are few individuals in the province who have continued in the situation in which we found the Tehsildars in the neighbouring districts of the Dooab.

113. The alienations which have taken place we have already slightly adverted to, and although it is unquestionable that a permanent settlement might be formed without reference to them, since the lands can be resumed at any time, if it should be found that they are held under invalid titles, yet we cannot imagine that your Lordship in Council will be disposed to adopt a measure of such importance, until we know more of the country which we propose to assess, and can satisfy ourselves whether the Government are at liberty to assess a large proportion of it, which does not at present at all contribute to the exigencies of the state.

114. At a period not very remote, the province of Rohilcund is stated to have yielded an annual revenue of eighty-four lacks of rupees. It now pays to our Government a revenue of only forty-eight lacks; and if the settlement be formed in perpetuity upon this standard, or upon any higher standard to which we can expect to raise the assessment in the present state of the country, it must necessarily involve a sacrifice, which can never perhaps be justified to the Honourable Company or to the nation.

SEHARUNPORE.

Jumma of	1211	Sicca Rupees	9,40,000
	1212		10,97,000
	1213		13,51,000
	1214		16,06,000
	1215		16,80,000

115. The district of Seharunpore is described in an able report from the Collector, bearing date the 22d December; and although we are apprehensive of doing injustice to Mr. Guthrie, we shall endeavour to give the substance of it, in the course of submitting to your Lordship in Council our remarks on that district.

116. Seharunpore, placed between the Ganges and Jumna, in a narrow part of the Dooab, is well supplied with water: the soil is good and is easily cultivated; it produces sugar and wheat in abundance and of a good quality, those articles alone furnishing one-fifth of the whole revenue; the people are industrious; and the cultivation of the lands is gradually advancing.

117. The district formerly suffered severely from the depredations of the Seiks, and the inhabitants do not yet appear to be confident of their security; for independently of the forts which were held by the Geojur chiefs, almost every village is surrounded by a wall or ditch, or by both, as a defence against the predatory attacks to which they were formerly exposed.

118. Seharunpore is stated to contain 5,900 square miles, or about 62,89,000 begahs of land, which Mr. Guthrie classes as follows.

Land held in Mocurrery, or on a fixed assessment:		
Cultivated	Begahs	7,36,000
Uncultivated		3,37,000
Land held under a temporary settlement:		
Cultivated		9,24,000
Uncultivated		8,87,000

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Land held rent-free:

Cultivated	Begahs	6,17,000
Uncultivated		4,74,000
Rivers, mills, roads, &c.		23,14,000

119. The population of the district is estimated at 7,03,000 persons, or one hundred and nineteen persons to one square mile.

120. The proportion which the public revenue bears to the population in the district of Seharunpore and Moradabad, according to the estimates of the Collector, is as follows:

121. The jumma of the former in the present year is Rupees 16,80,000, and of the latter Rupees 23,98,000; and the population of the one is computed at 7,03,000, and the other at 1,422,000.

122. The norther parts, both of Seharunpore and Moradabad, are found to be unhealthy, particularly in the immediate neighbourhood of the hills; and the want of population, as well as the backward state of the agriculture in the former district, is ascribed, in some measure, to the disadvantages of the climate. If the unhealthiness complained of be produced by the influence of the Jungle at the foot of the hills, many years must elapse before any material change can be effected; for this extensive tract of jungle can only be cleared away by the labour of an abundant population; and the defects of the climate, in checking the natural progress of population, oppose equally the extension of cultivation, by which alone the climate is likely to be improved.

123. Seharunpore comprehends rather a larger area than Moradabad, although the revenue of the latter exceeds that of the former in the sum of about Rupees 7,00,000 per annum; and if the objections urged by us to the immediate introduction of permanent settlement in Moradabad have any weight, they apply, with equal or greater force, to Seharunpore, the population of that district being still more deficient, and the revenue of Government bearing a much smaller proportion to the extent of territory on which it is assessed.

Sic orig.

124. It is observable, indeed, that the same quantity of land in cultivation yields less revenue in Seharunpore than it does in Moradabad, the average rate of assessment in the latter district being Rupees 1,431 per Begah, and in the former only one Rupee. This difference may arise, admitting both estimates to be correct, either from the circumstance of the assessment being lighter in Seharunpore, from the land being less fertile, from its particular situation, or from the nature of its produce; for if one district produce, in a greater proportion, the articles of highest value (sugar, cotton, &c.) and if it enjoys at the same time a superiority with respect to markets, roads, water carriage, &c. it is evident that a different standard must be observed in regulating the assessment.

125. The soil of Seharunpore is, however, represented to be fertile; and we are disposed to conclude, that the difference which we have noticed in the average rates per begah, is to be ascribed rather to a lighter assessment than to a deficiency of produce, or to any disadvantages in the local situation.

126. The measure of the begah is, we believe, the same in both districts. The puckah begah ought to be a square of 3,600 guz, or yards; and although frauds may be practised in the measurement, there is no reason to suppose that they prevail to a greater extent in the one district than in the other. The same measure prevails, as far as we could ascertain, throughout the Dooab and Rohilcund, but in the province of Bundlecund the dimensions of the begah appear to be different, the puckah begah in that province being equal only to a square of 2,500 guz, or yards.

127. Mr. Guthrie estimates the average produce of each begah in cultivation at near three rupees; and he computes that if the whole of the malguzarry land were brought into cultivation, the gross produce of the district would amount to 75,82,000; that the produce of all the lands, including those held exempt from the payment of revenue, would amount to Rupees 1,03,40,000; and that for the entire cultivation of the dictrict 2,22,941 Ryots would be required, one R yotbeing supposed equal to the cultivation of near eighteen begahs.

128. That

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128. That the agriculture of Seharunpore is capable of being greatly extended, and that the district is capable of producing a revenue to Government far exceeding the present amount, cannot for a moment be doubted. We have not succeeded in obtaining any authentic accounts of its former produce, but it is matter of notoriety that the district once yielded a revenue to which the present assessment bears a very inconsiderable proportion. It enjoyed, it is true, a great advantage from its situation in the neighbourhood of Delhi, when that capital was in its splendour, and received contributions from every part of an extensive and flourishing territory, but Seharunpore produced a large revenue even after the decline of Delhi, and the diminution of its resources cannot be attributed entirely to any external circumstances.

129. Mr. Guthrie obtained, at the second settlement, a considerable increase of revenue; and when the district shall have enjoyed a state of security and tranquillity; when time shall have been allowed for agriculture, commerce, and population to make that progress which may reasonably be expected under the administration of a wise and liberal Government; when the capital of the country shall have been augmented, and the people shall have acquired that confidence which may induce them to invest their property in the improvement of the land; when such salutary changes shall have been gradually effected, the district of Seharunpore will, we are persuaded, yield a revenue to Government which will fully evince the propriety of postponing the permanent settlement.

130. The objection urged by Mr. Guthrie to the immediate adoption of that measure is founded upon the poverty of the landholders; and we are apprehensive that the want of capital throughout the provinces must operate, for some time, as an insuperable bar to our obtaining from them the revenue which they are capable of producing. The landholders have not the means of undertaking extensive works for the improvement of their estates, and our administration of the country has not yet been marked with that steadiness, which is necessary to satisfy individuals, possessed of capital, that they can invest it with safety in landed possessions. At this moment, it remains a question in whom the right of property in the soil vests under our present Regulations, and what privileges or benefits that right is intended to confer.

131. The Goojur Rajahs, Nyne Sing and Ram Dyal Sing, hold considerable talooks in Seharunpore, at a mocurrery or fixed jumma; and they are also in possession of farms, some of which they allege had been held by them for many years prior to our obtaining possession of the country. The Rajah Ajut Sing of Dadree, and Row Ramdhun Sing of Poonth Sohana, claim in the same manner the right to hold their respective talooks at a mocurrery or fixed assesment.

132. Both the mocurreries and the farmed lands are, we believe, lightly assessed, and as the records of the Collector's office did not shew upon what authority the former were held, we suggested to Rajah Ram Dyal the propriety of his exhibiting his deeds for our inspection. He excused himself, however, on different pleas, and the suggestion appearing to create some uneasiness, we abstained from urging the question further. The former correspondence of the Collector contains the only information to which we could refer in explanation of the claims of the Mocurreridars; but whatever doubts may exist with respect to the validity of the grants, we would by no means recommend that an attempt be made to disturb the Rajahs in their possessions, with a view to any object of revenue. Both Ram Dyal Sing and Rajah Nyne Sing hold fortresses (Lundoura and Pritchitghur) which are supposed to be of great strength; they possess extensive influence in the country; and it is highly desirable, we think, to secure, as far as possible, their services and attachment. At present, there is not the smallest appearance of disaffection among those chiefs. Ram Dyal is rude and uncivilized, but he is supposed to be much under the influence of the old Rajah Nyne Sing, and of the latter we entertain a very favourable opinion, both from the tenour of a personal intercourse and from the high character which he bears in the country. His fort of Pritchitghur is evidently neglected, while Landoura, the principal residence of Ram Dyal, appeared to be kept in high order.

133. Under the operation of the regulations at present in force, both Rajahs will be liable to be deprived of their farms, some of the Zemindars having applied

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applied to us in a very importunate manner to be admitted to engage for their villages at the next settlement.

134. Claims were also preferred to a part of the lands which are included in the mocurreries of the Rajahs; and in one case which came before us, the villages of Nizampore, &c. forming a part of the mocurrery of Rajah Nyne Sing, were claimed by a person of the name of Zalim Ally, under the istemary sunnud. These claims, however, will probably be brought before your Lordship in Council by our successors; and as we propose to confine our attention to questions of more general import, it does not come within our plan to enter into an examination of their merits.

135. That the landholders in the Conquered Provinces are entitled, under the Regulations, to have the triennial second settlement concluded with them, to the exclusion of the farmers, cannot, we think, be disputed; but it appears to us, at the same time, that the farmers who engaged for the public revenue at the first and second triennial settlements in the Ceded Provinces are entitled, under the same Regulations, to have their leases extended to the expiration of the decennial term. This construction of the Regulations was submitted by us to your Lordship in Council in our letter of the 28th October, and it was fully confirmed by the orders of Government of the 20th November following.

136. We observe, however, from Mr. Secretary Dowdeswell's letter of the 26th February, which we have had an opportunity of seeing since our arrival at the Presidency, that your Lordship has deemed it necessary to qualify those orders, and to direct that all *acknowledged* Zemindars be allowed to engage for their estates at the ensuing settlement, to the exclusion of the farmers in all cases whatever.

137. A distinction appears to have been made, in the late orders, between acknowledged Zemindars and those landholders whose claims had not been admitted, or had not been established in the regular course of law, at the period of forming the first triennial settlement; and it has now been determined, that persons of the latter description only, who may have been excluded from the benefits of the two first settlements, shall be excluded, in like manner, from the benefits of the third.

138. We must observe, with the utmost deference, that we cannot perceive any just ground for the distinction, and that if any distinction could with propriety be made, it appears to us that it ought to be made in favour of those who had already suffered injury, from our ignorance of their rights, or the inevitable delays of justice. The acknowledged Zemindars had the option of obtaining possession of their lands, both at the first and the second settlements, and if they declined to engage, they voluntarily submitted to the consequences. The claimants had no such option; and yet, on their establishing subsequently a right of property in the land, they must be considered to have been placed on the footing of all other landholders. The right vested in them at the time, although it was not acknowledged. They were landholders, and they were, perhaps, injured landholders.

Sic orig.

139. It will remain still to determine (and we fear that it cannot be determined in any satisfactory manner) who were the acknowledged Zemindars; what circumstances are to be admitted as constituting a recognition of their rights, and what authority is to be held competent to sanction that admission; whether, in short, the acknowledgement of Government, or the Board of Revenue, or of the Collector, can alone be admitted to confer the distinction, or whether the mere act of a Tehsildar, or other native officer, in registering the names of the landholders, is to be esteemed a sufficient acknowledgement of their right to have the next settlement concluded with them.

140. We are not, however, contending for the admission of any description of landholders to the benefit of the ensuing settlement in the Ceded Provinces, in instances where they have been excluded from the two first settlements. On the contrary, vague and undefined as the Regulations undoubtedly are, we are of opinion, that they secure to the farmers the right to have their leases extended to the end of the decennial term, in all cases where they shall have performed their engagements with Government during the two first settlements.

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141. It was evidently an object, when we obtained possession of the country, to induce the Zemindars to come forward and engage for their estates, since by that means the nankar allowances payable to those persons would be saved to Government, and it was presumable that the lands would be better managed by those who held a more durable interest in them.

142. But it was necessary, at the same time, to offer some inducement to individuals possessed of property to undertake the management of the lands, in the event of the Zemindars being unwilling or unable to engage; and, with this view, it was provided by Section 29, Regulation XXV, 1803, that the second and third settlements should be made with the same persons who engaged at the first, the advantages of a long lease being thus held out indiscriminately both to the landholders and to farmers, as an encouragement to them to undertake the management of the lands and to acquiesce in a higher assessment.

143. The rule stands qualified as far as regards the second settlement, the admission of the Zemindars being expressly provided for in the event of their coming forward within the period of three years; but should they neglect to prefer their claims within that period, it appears to us to have been intended to guarantee absolutely the possession of the farmers during the two succeeding settlements.

144. The farmers, we believe, rely confidently on this interpretation of the Regulations, which was fully sanctioned by your Lordship's orders of the 20th November. They have also, in various instances, received assurances from the local officers, under the authority of those orders, that their possessions would not be disturbed at the ensuing settlement in the Ceded Provinces; and we are apprehensive that they could not now be deprived of their farms, without an apparent breach of faith on the part of Government towards them. It is not necessary to cite particular cases; but if it can be supposed that individuals possessed of property were invited to engage for the revenue, and that upon the assurances of the public officers or their own construction of doubtful Regulations, they have been induced to lay out their capital in the improvement of the lands, it is obvious that much individual injury may be sustained by their unexpected dispossession. They may, no doubt, resort to the courts of justice for relief; but it can never be the wish or the policy of this Government to compel large bodies of its subjects to seek the redress of their injuries in a tedious and ruinous litigation with that power to which they look up for protection and encouragement.

145. The Rajahs Nyne Sing and Ram Dyal Sing cannot, however, support their claims to an extension of their present leases, under any construction of the Regulations; and if it be judged expedient to continue them in the possession of their farms, some special arrangement must be adopted for the purpose.

146. It is desirable, in our opinion, to conciliate the Rajahs; for when we recollect that our authority has only been recently established, and that our system of Government is not, in some respects, congenial with the habits and dispositions of the people, it must be apparent, that any measure which is likely to indispose towards us those who possess influence in the country, may be productive of the worst consequences.

147. Great reliance seems to be placed on the operation of our laws, which profess to afford equal protection to all classes of our subjects; and in protecting the lower orders against the oppressions of the more powerful, it is presumed that we must secure the attachment of the great body of the people. This we apprehend to be a very deceitful speculation.

148. The lower orders of the people scarcely know us: if they know us at all, it is not generally in a character which is calculated to engage their attachment. We appear to them usually to demand contributions. The salt monopoly proscribed the use of an article which may be considered almost a necessary of life, and which the most rapacious of our predecessors never denied to the people. Our transit duties harass them in every direction; the produce of their labour cannot be conveyed to a market without interruption from a band

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of custom-house officers of the meanest order. The practice of pressing the villagers to serve as guides to transport baggage, &c. &c. is extremely oppressive, and was in many places made the subject of complaint to us: the Bagaries are carried away from their families by private individuals, as well as by persons employed in the public service, and they seldom, we fear, receive a compensation for their labour. These are grievances, it may be said, which the courts of justice are competent to redress; but those who framed our laws probably never heard of the abuse: and even if the injured villager could find his way to a court of justice, it is not sufficient that redress can be obtained for the particular injury. The abuse ought to be guarded against. But, in fact, there is little disposition at present to resort to our courts of justice: they have not yet become objects of veneration to which our new subjects look up for protection; and our whole system of administration, excellent as the intentions may have been of those who framed it, is, in many respects, calculated rather to alarm the prejudices of the people than to conciliate their regard. This is not an exaggerated description. We have no motive for exaggerating: we wish to convey to your Lordship a correct idea of the country; and if any individual, whose opinion is entitled to the smallest respect, can seriously maintain that the lower classes are more attached to us than to their natural chiefs, we hope that every thing we have advanced may be treated with utter neglect.

149. Is it possible to conceive that a few foreigners, little acquainted with the language, manners, and prejudices of the people, hateful from their religion and from many offensive habits, should suddenly supersede the influence which, in a succession of ages, particular families have established in the country?

150. It has been contended, that the condition of the lower orders has improved under our Government, and we are not at all disposed to dispute the fact. The practice of seizing Bagaries may have prevailed under the administration of our predecessors, even to a greater extent; their rahdarry duties may have been more vexatious and oppressive than our customs, and other grievances may have existed. All that we mean to advance is, that the people do not enjoy, under our Government, those comforts and advantages, which might be supposed to suggest comparisons highly favourable to their present rulers. The peasantry do not, by any means, enjoy a state of comfort; their huts are miserable, and their ordinary food is of the meanest kind. Millet, pulse, and the smaller grains (jour and bajera), usually furnish their subsistence, and they rarely consume the more substantial grains (wheat and barley) which are produced by the labour of their hands.

151. And even if it be admitted that the peasant enjoys a greater degree of comfort at present, it does not by any means follow, that he can trace the source from which it proceeds. He who labours for a daily subsistence indulges not much in retrospect: he makes few comparisons; and the impression made by past sufferings, if it be retained by the individual, will not be conveyed to his posterity. The village landlord may appear to him more lenient than his predecessor, but the Government is removed far beyond the sphere of his observation.

152. We moreover greatly over-rate the advantages to be expected from a favourable disposition on the part of the peasantry. In Hindostan they pass with the land from ruler to ruler, with scarcely any consciousness of the change. The chiefs and the military classes can alone disturb the tranquillity of the country by their disaffection, or assist in securing it by their attachment. The former, placed between the Government and the people, are the objects in whom power ostensibly vests, and the habitual exercise of authority has given them extensive influence in the country. Their military retainers are attached to them by the obligations of service, and they have manifested, on several occasions, a courageous fidelity, which ought to convince us that they are by no means contemptible as a soldiery.

153. It will readily be admitted, that little has been done by us to conciliate the good will of those who heretofore bore sway in the country; and, from the very nature of our situation, they must suffer under our administration. We have, in fact, taken their places, and every station of rank and emolument has passed from their hands. We should be careful, however, that they do not

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not suffer unnecessary degradation; and every motive of policy and humanity dictates that we should regard their prejudices with indulgence; that we should observe towards them a just and liberal conduct; and that we should not attempt, by an obstinate adherence to system, to introduce among them maxims and rules, and a mode of proceeding revolting to their feelings, and to which they cannot submit without self-degradation, and without forfeiting the esteem of their countrymen.

154. The military classes have also suffered from the change of rulers. Our regular military establishment is not, by any means, on so large a scale as that maintained by the native governments, and a large proportion of the soldiery which the country formerly supported has been deprived of service since our acquisition of it. Mr. Christian, the Acting Collector of Furruckabad, computes that one-third of the male inhabitants of that district have been bred in the habits of a military life; but without adopting this estimate, it may be affirmed that the country contains, in vast numbers, soldiers who have of late been deprived of employ, and who are ready to engage in any service which will afford them a subsistence. Except in one solitary instance, no attempt, we believe, has been made by us to employ persons of this description in any civil duties, although the experiment in Agra has been attended with success; and it is unquestionable, that men of active habits and courageous dispositions may not only be rendered useful instruments by a vigorous government, but that by employing them in the public service, they may be prevented from preying upon the defenceless part of the community, and from becoming dangerous auxiliaries to an active enemy. Considerations of police do not, however, fall under our cognizance, and the remark was intended to apply exclusively to objects of police, the experiment of employing an irregular military force having been already tried and abandoned.

155. Let it not be supposed, from any thing which we have advanced, that we consider the inhabitants of our newly-acquired territory to be turbulent or disaffected. We are far from entertaining an unfavourable opinion of them. Men of the most patient tempers may be driven into resistance and rebellion by violence and injustice; but if the people of the western provinces should ever attempt to throw off our authority, the attempt will originate, we apprehend, in our own mismanagement. They do not appear to us to be an unmanageable or an ill-disposed people: they understand when they are justly treated, and they are not insensible to generosity and kindness. The respect and influence which two individuals of our service have obtained among them (Mr. Crisp and Mr. Seton will pardon us for pointing them out to notice) sufficiently attest the justness of the remark. But if the Government, unmindful of the customs and prejudices of the people, insist on forcing upon them laws and a system of administration which they cannot understand, which appear to trench upon their rights and at which their feelings revolt: if that Government, placed at such a distance that sensible traces of it can scarcely be discerned, should commit the administration of the country to men who can descend to sordid and corrupt practices; who, inflated with extravagant ideas of their own importance, are accustomed to treat others with haughtiness and disdain; who, from habits of indolence, from ignorance, from apathy, or a devotion to their personal pursuits, disregard the claims of the people whose welfare they are appointed to watch over; who, in short, regardless of their own and of the national honour, can be guilty of extortion, of violence, and wanton injustice; in such a state of things, if such should ever unfortunately exist, we must not be surprised that a proud high-spirited people should attempt to throw off our authority, and to sacrifice the individuals who have so justly become the objects of their indignation and abhorrence.

156. The order of the 28th of December, directing a military force to be detached eventually against Pritchitghur, might have thrown the district into confusion; for had Rajah Nyne Sing been marked for a victim, it is scarcely to be supposed that the other Goojur chiefs would not have taken the alarm. The order, we are aware, was founded upon an incorrect representation of circumstances; but a local administration could not have failed to become acquainted with the Rajah's character and situation, and it must immediately have detected such a mistake. We happened to be in the fort of Pritchitghur

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on the day on which we obtained intimation of the order, and the occurrence was calculated to shew in a very forcible manner, the defects of our present system. In consequence of the want of an efficient local control, every order must originate at such a distance from the scene where it is to be enforced, that it cannot always be founded upon an accurate knowledge of circumstances; and those circumstances being liable to change, the order may become altogether inapplicable, long before it can be received by the executive officers on the spot.

157. The foregoing remarks are intended to shew, that if considerations of humanity and justice could ever be dispensed with, motives of policy ought to induce us to treat our new subjects, and the chiefs who have still an ascendancy over them, with the utmost indulgence. They have, perhaps, only one art to learn: to unite and attack, instead of waiting to be individually reduced. The Goojur Rajahs and the Jaat chiefs of the adjoining district of Allighur, are not at all connected, we believe, or friendly to each other; and we do not suspect any of the Rajahs to be ill-disposed towards our Government at present. We should suppress what we deem essential for your Lordship's information, if we omitted to state, that those chiefs, by the operation of our Regulations, may find themselves deprived of a large portion of their possessions, and that they attempt to infringe what they are accustomed to consider a right, may have consequences which we could not contemplate with satisfaction.

158. In the district of Seharunpore the estates and farms are in general small, the annual jumma frequently not exceeding two or three hundred rupees. The Zemindars receive nankar; but as they are indigent, the Collector is of opinion that the permanent settlement ought to be postponed. Mr. Guthrie objects to a russud jumma, and he does not think that it would be advisable to extend the ensuing settlement beyond the term of four years originally proposed. He recommends that the jumma of the current year 1215 be assumed as the basis of the assessment, care being taken to correct any existing errors, and to render the settlement as just and equal as possible. We are not, however, without hopes, that by the exertions of that gentleman an immediate increase may be obtained on the jumma of 1215; and we have the fullest conviction that the district, at a future period, may be made to yield a much more ample revenue.

159. The communications of the Collector respecting the former system of management, the rules for the division of the crops, &c. &c. not being essential to our present purpose, we have not adverted to them particularly; but we beg to refer your Lordship to that gentleman's report of the 22d of December, for much useful information regarding the district under his charge.

ALLIGHUR.

Jumma of 1213 ....Rupees	22,33,000
.... 1214	22,91,000
Estimated 1215	23,01,000

The settlement being rupees of sorts.

160. The Acting Collector of Allighur, Mr. Russel, in his letter of the 12th of October, strongly objects to the plan of a permanent settlement. He observes, that frequent revolutions in the government, war, the rapacity of the public officers, and the extortions of farmers, have checked the progress of agriculture and population; that, with very few exceptions, such a settlement could not now be undertaken without a material sacrifice of the public revenues, particularly in the lands held by the Jaat chieftains; that it could not be rendered equal and just; that under temporary settlements, the resources of the country may be expected to improve, if moderation be observed in the assessment; and that at a future period, when these resources shall have been brought forth, a permanent settlement may no doubt be adopted with advantage. He recommends that the ensuing settlement be concluded for the term of three years, great care being taken to equalize the assessment, and that a russud, or increasing jumma, be not had recourse to.

161. The district of Allighur, as well as the neighbouring districts of Seharunpore and Agra, and the western parts of Etawah, suffered severely from the

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the drought which prevailed in the past season, and its effects were distinctly traced by us, large tracts of land which had been prepared for cultivation having failed to produce a crop. These districts fortunately are more lightly assessed than the southern parts of the Dooab, and the calamity was not therefore so severely felt as it might otherwise have been.

162. We could not fail, however, to observe the singular difference which the application of greater capital and greater industry is capable of producing in the state of contiguous lands. While the surrounding country seemed to have been visited by a desolating calamity, the lands of the Rajahs, Diaram and Bugwunt Sing, under every disadvantage of season, were covered with crops produced by a better husbandry or by greater labour.

163. When we reflect, that the miseries of famine may be averted by such a difference of circumstances; when it occurs to us, that these miseries have perhaps been averted in Bengal by the lamented patriot who gave the permanent settlement to that country we feel the utmost repugnance at the idea of opposing its extension to our new possessions. But Bengal is different in many particulars. The land is more easily cultivated, and is fertilized by a periodical inundation; water is easily procured; wells, reservoirs, and aqueducts are unnecessary; and a large capital is seldom required for agricultural purposes. The inferior landholders, and even the peasantry, can carry on the cultivation of their lands without those aids which must be furnished to secure the prosperity of the western provinces. But, above all, we were in every respect better prepared in Bengal to undertake a measure, which, at a future period, we shall gladly see extended to the rest of our possessions.

164. In our remarks on the district of Seharunpore, we have anticipated much of what we should have had occasion to notice in reviewing the district of Allighur. Our observations regarding the Goojur chiefs apply to the Jaat Rajahs of Allighur, with this difference, that the latter are more powerful from the extent of their possessions, from the superior strength of their forts, from the magnitude of their military establishments, and from their numerous connections.

165. Rajah Diaram possesses a talook paying an annual revenue of 1,35,000 rupees, and he holds farms to the amount of 3,31,000 rupees. His relation, Bugwunt Sing, has a talook assessed at a jumma of 96,000 rupees, and he is in possession of farms to the amount of 1,49,000 rupees. Another relation of the family, Hurry Kishen Sing of Bissaivun, holds a talook and farms paying a revenue to Government of 34,000 rupees per annum. There are other considerable Talookdars in the district (Shur Sing, Heera Sing, &c.), but we do not believe that they are connected with this family.

166. The forts of Hatras and Moorsaun are well known to Government; and unacquainted as we are with military affairs, we cannot pretend to give a description of them. Compared with the places which lately occupied our arms, they appeared to a casual observer extremely formidable. They are kept in good order (Hatras in particular), and are garrisoned by the numerous retainers of the Rajahs.

167. The village Zemindars did not apply to us to have the settlement concluded with them, either in the talooks or farmed lands of Diaram and Bugwunt Sing: but it is not improbable that the power of the Rajahs might have deterred them from coming forward, even if they were desirous of emancipation. From the state, however, in which we observed the country, we think it fair to conclude, that the Rajahs are good landlords, and that the under tenantry are satisfied with their present dependent situation.

168. The lands held by the Rajahs are supposed to yield double the amount of the annual revenue paid by them to Government. The estimate is not given with any degree of confidence, for we have little information of the country; but from the extent of the establishments maintained by those chiefs, it is unquestionable that they command considerable resources.

169. We cannot expect to ascertain the real assets of the lands held by the Rajahs; for if they did not actually oppose an attempt to scrutinize and to

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assess the villages in detail, they have influence sufficient to counteract it, and to render the success of such an undertaking extremely difficult.

170. To their talooks they have, we believe, an indisputable right, and to resume even their farmed lands would be a measure of great delicacy. We ourselves incline to a temporising policy in this instance, although it is sometimes a contemptible policy. But the Rajahs are at present powerful, their followers are numerous and warlike, and their forts are in high order. A few years may be expected to produce a sensible change. Both Diaram and Bugwunt Sing are rather of an advanced age, and the next generation will probably have adobted different habits. The continuance of peace and internal tranquillity will prevent their followers from engaging in active military pursuits, and both in their habits and dispositions a change may gradually be expected to take place. When their forts are not found to be necessary for their personal protection, the expense of keeping them in order and of maintaining large military establishments will by degrees be curtailed: the forts will probably be neglected and allowed to fall into decay, while the income of the Rajahs will be appropriated to objects of personal gratification. We do not mean to assert, that such a revolution will suddenly take place; but the effects anticipated by us will, we think, be produced gradually. Still less do we mean to insinuate, that our Government should basely wait until the Rajahs are less powerful, in order that it may degrade them with less danger. We hope, on the contrary, that their rights will be held inviolate, and that the individuals will experience at our hands every degree of favour and indulgence.

171. It would be contrary to all principle to set aside Regulations which profess to guarantee private rights, with any view to political objects; nor could there be any real security, or any rational ground of confidence, if the Government reserved to itself a general power of dispensing with its own laws.

172. It occurs to us, however, that without any actual violation of the Regulations, the superior Talookdars may be placed on a footing which would secure to them essentially all the privileges and advantages at present enjoyed by them, and which is calculated, at the same time, to improve the situation of their tenantry.

173. The Regulations which authorize the separation of the village Zemindars must be modified; but the terms of it are so vague and undefined, that it is impossible to say under what circumstances it was intended that the separation should take place; and in whatever manner it may be judged necessary to qualify the rule, there can be no violation of private right, in amending or superseding a law which has no ascertained object.

174. With respect to the farms, we would propose that the Talookdars be continued in possession of the lands, in the characters of Tehsildars or Aumils; that if the measure can be attempted without the risk of creating disturbances, the villages be separately assessed, and a liberal allowance be granted to the Rajahs for their own personal income, the charges of collection, the maintenance of the police, &c.; that if the attempt to form a village settlement be considered premature, the lands be continued in the same manner, under the charge of the Talookdars, in the capacity of Aumils, at their present jumma, or such jumma as it may be judged proper to fix, without instituting any enquiry into their resources; that the Talookdars be required, in the latter case, to grant pottahs to the under tenants, at fair and equitable rates, for the term of their own leases; that they be invested with the charge of the police; and that the officers of Government, both judicial and revenue, be prohibited from interfering with them on trivial occasions, and from issuing any compulsory process against them, without the express authority of the Governor General in Council.

175. The foregoing suggestions can be considered only as exhibiting an outline; but an arrangement may, we think, be formed upon the foundation which we have traced: and if it tend, in any manner, to promote the tranquillity of the country and the happiness of the people, we shall have abundant reason to congratulate ourselves in having suggested it.

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CAWNPORE.

Jumma of	1210	Sicca Rupees 29,62,000
	1211	29,21,000
	1212	29,21,000
	1213	26,84,000
	1214	26,33,000
	1215	26,98,000

176. The district of Cawnpore, we have reason to apprehend, was over-assessed at the first triennial settlement; and it is still suffering, we fear, from the consequences of that injurious proceeding. Much too great an anxiety was manifested, in this and other circumstances, to draw from the country suddenly the utmost revenue which it could be supposed to yield.

177. Large deductions became necessary, in consequence, at the second settlement; but even after these concessions were made, the assessment, in particular mehals, was far from being moderate. Pergunnahs Jaujeenore, Behtoar, Selimpore, and Dirnunpore, are supposed to be still heavily assessed.

178. The reduction of the jumma in 1213, from Sicca Rupees 29,21,000 to 26,84,000, is not to be ascribed wholly to a deficiency of resources, jaghires having been granted, in that and the following years, to Narundeer Ghur and others, to the amount of near 1,50,000 rupees,

179. It may appear extraordinary, that persons should be found to engage for a revenue far exceeding the assets of the lands; but independently of the attachment of the natives to landed possessions, and of the effects which may be produced by exerting a jealous competition, several circumstances have been mentioned to us, which explain, in some degree, the means by which engagements for so large a revenue were obtained in the district of Cawnpore, on our first acquisition of the country.

180. In 1210 the crops were most abundant, the season was unusually favourable, and the Malguzars enjoyed advantages, which are not to be expected in the ordinary course of the seasons. They had received advances of tuccavy in the preceding year from the Vizier's Aumils, and from this demand, as well as from all former balances, which would otherwise become a charge upon the resources of 1210, they are entirely relieved in consequence of the cession.

181. Advances of tuccavy were also made by our Government in 1210, and they enabled the Malguzars probably to settle with the Tehsildars for partial deficiencies, it being a practice not uncommon, we suspect, for the landholders to return the advances made by them on account of tuccavy in discharge of existing balances.

182. In pergunnah Sehimpore, the manufacture of indigo had been carried on by the late General Martine on a very extensive scale, and the rents paid for the lands were extremely high. The manufacture has been since abandoned, or greatly reduced, and the resources of the pergunnah have been much diminished in consequence.

183. A large portion of pergunnah Jaujernon was given in farm to three individuals (Meherbaun Sing, &c.), who appear to have had no intention of performing their engagements with Government. These adventurers, after having realized all that they could extort from the mehal, absconded, and took refuge in the dominions of the Vizier; and as they possessed no property, and had given no substantial security, the Tehsildar (we doubt how far justly) was held responsible for their balances.

184. These are particular cases; but the landholders generally complain, that they engaged for the jumma assessed on their estates, on an assurance that their nankar would be deducted from it at the end of the year, according to the practice which obtained under the administration of the nawaub Vizier. The question has been much discussed; and a reference having been made to the Collector who formed the settlement, that officer declared, that the nankar of the Zemindars had actually been deducted from the gross assessment, and that they were not therefore entitled to any further allowance on this account.

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185. Upon the authority of this declaration, the landholders were referred to the courts of justice for redress; and one of the parties having unfortunately brought forward his action in some irregular form, he was nonsuited, and the other claimants seem for a time to have been discouraged from making any farther attempt to obtain relief. They have lately renewed their complaints; and although we were not called upon to make any public inquiry into the facts, the whole tenour of the information which we had an opportunity of procuring from private sources leads us to believe, that the Collector was under a mistake, and that the claims of the Zemindars have some foundation. The question will probably undergo judicial inquiry, and we shall only therefore notice a single circumstance, which seems to corroborate the representations of the landholders. The Collector was required to take acknowledgements from them on settling the account of their nankar; but although every inquiry was made by his successor, no such documents have ever been produced.

186. The Zemindars, in this as well as in some other districts, are supposed to have suffered from the necessity they have been under of lowering their rents. The Ryots finding that they cannot be compelled to cultivate particular lands, as heretofore, remove to other spots, with a view to obtain more favourable terms; or they undertake the cultivation of waste land, on being exempted from the payment of rent for a certain period. But whatever injury individuals may suffer under such circumstances, no steps can be taken to prevent it, without the danger of introducing evils much more injurious to the community at large.

187. The present Collector of Cawnpore, Mr. Dumbleton, in his letter of the 20th October, has offered an opinion rather favourable to the plan of a permanent settlement; but he suggests, in preference, that the ensuing settlement should be concluded for a period of ten or fifteen years. He computes that the waste land and the arable land not at present in cultivation, do not exceed one-third of the whole district. He does not profess to have obtained any information respecting the population, but he seems to think that it is not equal to a more extended cultivation. He observes, that the resources of the landholders are circumscribed; but that he does not consider the circumstance of the proprietory right being in dispute an obstacle to the formation of a permanent settlement. Mr. Dumbleton recommends that the practice of underletting farms be discouraged; and he is of opinion, that a russud jumma will be necessary, although he would not propose to extend it beyond the term of four years. The principal articles of produce the Collector states to be cotton and sugar, with some indigo; but the manufacture of the latter article, he observes, has been very considerably reduced of late in pergunnah Selimporé, where it was produced formerly in great abundance.

188. It does not occur to us to offer any remarks on the Collector's letter, the only material proposition submitted by that gentleman (the extension of the term of the settlement) having been adverted to in the course of submitmitting our sentiments to your Lordship in Council on the plan of settlement proposed by the Acting Collector of Etawah.

BUNDLECUND.

Original District.

Jumma of	1213	12,31,000
....	1214	10,80,000
Estimated	1215	11,09,000

Jaidad Lands.

Jumma of	1213	15,39,000
....	1214	14,42,000
....	1215	Unsettled.
Rupees of undermentioned value		12,02,000

189. Bundlecund, under the government of Rajah Chatter Sal, is understood to have yielded an annual revenue of a crore of rupees, exclusive of the produce of its diamond mines; but the dominion of the Rajah extended over several districts which do not form a part of the British territory.

190. Nor can an inference be drawn with any degree of certainty from comparing the present revenue with the revenue of a remote period, the value of

the currency varying greatly, and it being extremely difficult to ascertain satisfactorily in what coins the public demands were realized at particular periods.

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191. It may, however, be affirmed with safety, that the province of Bundlecund formerly yielded a much more ample revenue than it does at present, and that it is capable of producing a revenue greatly exceeding the present amount. The country is far from being generally well cultivated, and little progress has yet been made in ascertaining its real resources.

192. As we have not the public records to refer to, it is with some reluctance that we undertake to furnish an abstract of voluminous reports on the authority of scanty notes; and in attempting to give the substance of the letter from the Collector of Bundlecund, bearing date the 13th January, we think it more particularly necessary to premise, that we can scarcely hope to convey a correct idea of the argument mentioned by that gentleman.

193. The Collector states, that the province was better cultivated at a former period; that about two-thirds of the arable land only are at present in a state of cultivation; that the waste land comprises one-third of the area of the district; that the progress of cultivation, as well as of population, has been unequal in different parts of the province; that the quantity of land at present in cultivation is computed to amount to 15,18,000 begahs, although Mr. Erskine observes that the estimate appears to him to be too low; that the average rate of assessment per begah is about one rupee; that cotton, the most valuable article of produce, is exported in considerable quantity to Mirzapore; that awl (a wood or root used for a red dye) is also produced and exported; that the district produces only a small quantity of sugar; that the landholders are too indigent to undertake extensive improvements; that there are no wells or reservoirs in the province for agricultural purposes, the soil being loose, water being found only at a great depth, and the wells being liable to fall in; that they might, notwithstanding, be used with advantage, for the purpose of extending the cultivation of the country by artificial means; that the husbandman depends at present upon the periodical rains, although the crops are produced in Bundlecund with less rain than is found necessary in the Dooab; that advances of tuccavy are frequently required, the landholders being distressed and in debt to bankers; that the estates are small and much subdivided, and the number of sharers so great as to occasion public inconvenience.

194. Mr. Erskine, both in his report of the 13th January and in a former letter to the Board of Revenue, bearing date the 10th July last, has explained very fully the many inconveniences which are experienced from the minute subdivision of landed property, and he has submitted some propositions for obviating them in future; but as we have already offered our sentiments on this subject, it does not appear to us necessary, on the present occasion, to enter into the details which that gentleman's letter embraces.

195. The Collector states, that no sales of land have yet taken place in the province; that one-fourth of the land is cultivated by pykhoost Ryots, or Ryots who have not the permanent occupancy of the soil; that the manufactures are inconsiderable; that saltpetre might be produced; that the roads are bad, and the soil such as to render it difficult to construct roads; that Government should, he thinks, undertake to keep in order the high roads, and the landholders be required to keep up all cross roads of communication through their estates; that there appears to be no obtacle to the navigation of the river Jumna, although it may be necessary for some time to furnish convoys for the protection of trade; that the town duties are vexatious, &c. &c.

196. Mr. Erskine, in adverting to the question of a permanent settlement, makes some distinctions in which we cannot follow him. He observes, that under the temporary settlements, the *produce* is taxed, while a permanent settlement operates as a tax upon the *land itself;* that in a country, where the land-tax is so high, it is peculiarly necessary to apportion it equally, whereas if an attempt be made to form the assessment upon the ground of the present produce, it must necessarily be unequal, since the estates will have very different capacities; that great difficulty would be experienced in apportioning a fixed assessment on the small portions of land into which the estates are subdivided; that those villages which are completely cultivated might, no doubt, be

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be assessed in perpetuity, and the permanent settlement be extended in the same manner, gradually, to lands which may hereafter be brought into a complete state of cultivation; but this suggestion is offered as an alternative only, the documents which we possess being unsatisfactory, and the information which they contain being applicable only to the present produce of the land: that in the event of a russud jumma being had recourse to, the increase should be moderate, and should not extend beyond the period of three years, and that competition should not be encouraged. The Collector observes, that the landholders are not under any apprehension of being dispossessed, as it rarely happens that they are deprived of the occupancy of their lands, even under a farming settlement. That gentleman finally gives a decided opinion in favour of temporary settlements, which he considers best calculated to insure equality; and he maintains that they afford sufficient encouragement to the landholders, while moderation is observed by Government in regulating the assessment.

197. Mr. Erskine's distinction between the assessment of *land* and the assessment of *produce*, appears to us to be somewhat too refined; for whether the settlement be permanent or periodical, the public revenue is drawn equally from the *produce*, the land itself being nothing more than an instrument of production. That gentleman, we presume, means that under a temporary assessment, the actual produce is taxed, while a permanent settlement can be founded only upon the quantity of land liable to be taxed, whose produce must depend upon the course of future events; or in other words, that in the one case an *actual*, and in the other an *expected* resource, is made the object of taxation. But we see no force in this objection to the principle of a permanent settlement; for it applies equally to temporary assessments, if they are formed before the crops are produced and their value actually realized,

198. In Bundlecund it is supposed that considerable alienations of the public revenue have taken place, and the numberless small jaghires and pudaruck villages (lands granted for charitable purposes) which are intermixed with the malguzarry land, occasion, we understand, much inconvenience. The landholders, who are mostly Brahmins and Rajepoots, are represented to be turbulent and refractory; and, as far as a judgment can be formed from a short residence in the province, we certainly think that much remains to be done, to bring it into a state of good order.

199. We have heard it suggested, that the revenue and judicial authorities might, for a time, be united with advantage in Bundlecund, where, from the turbulent habits of the people and the frontier situation of the province, a more vigorous authority is apparently called for. Even the principle of the consolidation of authority is contended for by men, whose opinions are entitled to respect: but without professing that we ourselves have adopted similar sentiments, we are induced to mention the suggestion, in order that your Lordship may determine how far it is entitled to attention, either from the circumstances noticed by us, or from the tenour of any other communications which may have been made to Government on the subject.

200. No question is likely to arise in Bundlecund between the village Zemindars and any order of landholders similar to Talookdars of the Dooab; for the Hindoo Rajahs, Chatter Sal and his descendants, seem to have occupied the place of the latter, and the lands in possession of the family at present (Rajah Kishow Sing and others, the descendants of the Hurdah Sah and Juggut Raje) are held on an independent footing, and we have never understood that any pretensions have been preferred by them to the proprietory right in other parts of the province.

201. Bundlecund has been ranked, we believe, amongst our most valuable acquisitions. We do not pretend to appreciate political objects; but, in a financial view, its value, we apprehend, has been much over-rated. The province is capable, no doubt, of yielding a much larger revenue than it does at present; but we can perceive no ground for those sanguine expectations which were once entertained of its financial and commercial resources. Cotton is its only valuable produce at present, and if the navigation of the Jumna should be found practicable and safe, the article may be exported with great advantage. The wheat of Bundlecund is represented to be of a very inferior quality, and the

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the province produces little barley. The character and quality of the soil we cannot undertake to describe, although we are led to suppose that it is not equal to the soil of Rohilcund and of some parts of the Dooab. After making allowance for the difference in the measure of the begah, the quantity of wheat usually produced from a given quantity of land appears to be less in Bundlecund. Still, in particular places, the crops were luxuriant; and if the landholders possessed the means of extending the cultivation of their lands by artificial aids, we have no doubt that the province might attain a high degree of agricultural prosperity.

202. Some of the pergunnahs (Punwarry, &c.) are supposed to be lightly assessed, and to be capable of great improvement; but we were concerned to observe that the Collector, in forming the assessment of the jaidad districts for the current year 1215, had found it necessary to grant deductions very generally. The settlement had not been completed, nor had the progress made by the Collector in forming the assessment been officially notified to us, at the period of our departure from the Ceded and Conquered Provinces; the duty, therefore, of reporting upon the merits of the settlement necessarily devolves on our successors.

ALLAHABAD.

Jumma of 1210	Sicca Rupees	27,18,000
.... 1211		27,50,000
.... 1212		27,85,000
.... 1213		22,44,000
.... 1214		22,43,000
.... 1215		23,08,000

203. Your Lordship will observe the very large decrease of revenue which took place in this district at the second triennial settlement; but, if information obtained through private channels can be relied upon, the first settlement was in a great measure fictitious. The lands were never regularly assessed, the district was let out in farm to three or four individuals, and all the errors and irregularities of the first settlement were, by the operation of Regulation V, 1805, extended to the second. The new Commissioners will, however, have made a longer residence in Allahabad, and they will no doubt be enabled to submit to your Lordship in Council much more satisfactory information respecting the district than we had an opportunity of acquiring.

204. The Acting Collector, Mr. Cuthbert, in his letter of the 8th January, observes, that the permanent settlement cannot with propriety be undertaken without a previous measurement of the lands; that in the last year of every periodical settlement the lands are neglected, and he proposes therefore that all arable land, whether in cultivation or otherwise, be indiscriminately assessed. He recommends, that a decennial settlement be formed, in preference, on a russud or increasing jumma, and that it be concluded with the landholders instead of the farmers, who have possession of the lands at present. He observes, that many of the Canongoes hold lands (particularly in pergunnah Ekdullah), and that their accounts are not to be depended upon; that the population is fluctuating, and cannot be stated upon any satisfactory grounds; that the assessment not having yet been regularly apportioned on the lands, a permanent settlement could not be concluded immediately, without great loss to Government, &c. &c.

205. We must add to this report, that the statements prepared by the Tehsildars shew that some of the mehals contain a considerable quantity of arable land, the cultivation of which has been abandoned, and that an uncommon degree of diligence and attention is called for in the management of this district, both for the purpose of ascertaining its resources, and of enabling Government to avail itself of them upon just and satisfactory grounds.

206. Pergunnah Khyragur, including the talook of Manda, which has been granted in mocurrery at a very low jumma, is supposed to be lightly assessed; and pergunnah Secundur, as well as some other mehals, will also, we believe, admit of an increase of assessment; but partial deductions, it is apprehended, must be granted in other instances. As the formation of the ensuing settlement will be concluded under the immediate direction of the new

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Commissioners, we shall not venture to anticipate the course of their proceedings.

GORUCKPORE.

Jumma of 1210	Sicca Rupees	15,44,000
………… 1211		16,92,000
………… 1212		18,78,000
………… 1213		15,91,000
………… 1214		16,24,000
………… 1215		16,40,000

207. We regret extremely that we had not an opportunity of visiting the district of Goruckpore in person (it is the only district which was not visited by us); but it is so remotely situated, with relation to the other provinces, that we found it impracticable to proceed to the spot without neglecting various other duties. From every account which we have received, we are disposed to consider Goruckpore as possessing more ample means of furnishing a large increase of revenue at a future period, than any other district of the Ceded or Conquered Provinces. That it yielded an abundant revenue formerly is matter of notoriety; and as the soil is excellent and the district enjoys many advantages of situation, it cannot be doubted that it is capable of attaining great agricultural and commercial prosperity.

208. It may appear extraordinary that in a district so circumstanced, a considerable decrease of revenue should have taken place at the second settlement; but as the public correspondence furnishes the only information to which we could refer, we shall merely observe, that the settlement in question was formed by a gentleman on whose zeal and attention great confidence may be placed, and we presume, therefore, that the deductions granted had become absolutely necessary.

209. The present Collector of the district, Mr. Balfour, in his letter of the 20th October, represents that agriculture and population are at present in a very backward state; that some accession to the latter is obtained by the emigration of Ryots from the Oude and Napaul territories; that the soil of Azinghur is very superior; that a part of the district was highly assessed in 1213, and lands bearing a jumma of 1,22,000 remained khas, and now produce only an annual revenue of 94,000 rupees; that few estates are completely cultivated, and that the Zemindars at present wilfully neglect the cultivation of their lands; that the jungleboory pottahs, which were granted for five years at the low rates, had the effect of drawing the Ryots from the lands already in cultivation; that there is a large quantity of land held exempt from the payment of revenue, and that the Maafydars have the means of seducing the Ryots from the estates paying revenue; that, on this account, some regulation for preventing the removal of the Ryots is become necessary; that the customs do not, in his opinion, operate injuriously in checking the progress of agriculture, &c. &c.

210. The Collector proposes, that whenever the proportion of three-fourths of the land in any estate shall have been brought into cultivation, the settlement be rendered permanent; that in all other cases it be formed for the term of ten years; that in consideration of the late drought no increase of revenue be demanded until 1218, or the third year of the settlement; that a small rateable increase be assessed on uncultivated land; that the accounts of 1212 be assumed as the basis of the assessment, without instituting further inquiries; and that the settlement be formed at the commencement of the rains, when the land is sown for the khurreef harvest.

211. On Mr. Balfour's letter we had the honour to submit our sentiments to your Lordship in Council, under date the 31st October, and it does not appear to us necessary to offer any further remarks on it. We shall only observe, generally, with respect to Goruckpore, that if the permanent settlement can be considered unseasonable in any part of the provinces, it is peculiarly so in this district, which, notwithstanding the excellence of its soil, is only very partially cultivated at present. The grass jungle, with which a large portion of the district is covered, may, we understand, be ploughed down during the rains, with little labour and at a trifling expense, and in the first season of cultivation the land becomes highly productive. Under such circumstances, that limitation

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tion of the demand of Government would be attended with so wasteful a sacrifice of the public resources, that with every predisposition in favour of the principle of the measure, we should hold ourselves most responsible if we maintained the proposition for a moment.

212. We have now taken a hasty review of the state of the different districts, in the order in which they were visited by us. We are sensible that it must appear superficial and imperfect, and we can only plead in apology, that we had many important duties to perform within a very limited space of time; that few of the statements, which were called for by our orders of the 5th August, had been submitted by the local officers at the period of our leaving the Ceded and Conquered Provinces, and that our present report has been prepared with little aidfrom official records.

213. The whole tenor of the communications which we have had the honour to make, will probably have suggested doubts to your Lordship with regard to the expediency of declaring the permanency of the ensuing settlement; but the question is of such importance, that we shall endeavour to give a more distinct view of it, by recapitulating, in a connected manner, the objections to which the measure appears to us to be liable at present.

214. 1st. The resources of the country have not been brought forth. Upon the most moderate computation, one-fourth of the arable land still remains uncultivated; and assuming the gross annual jumma of the provinces at 22,50,000 rupees, an asset of future revenue, to the amount of not less than 75,00,000 rupees per annum, must be considered to be relinquished by an immediate limitation of the public demand upon the land.

215. 2d. In the talooks and farms held by the Rajahs Diaram and others, a sacrifice still more disproportioned will be made, the public officers possessing no means, at present, of ascertaining the resources of the lands, and it being questionable whether an immediate attempt to scrutinize or to assess them, upon the ground of their actual produce, might not endanger the public tranquillity.

216. 3d. The lands held by those chiefs could not now be regularly assessed; and if, at a future period, it should be found practicable and expedient to assign the farmed lands to the village Zemindars, those persons will obtain them at a rate of assessment very different from that which prevails in other parts of the district, or Government, in adopting any new standard of assessment, would be justly chargeable with a breach of engagement.

217. 4th. We have not yet obtained a sufficient knowledge, either of the present state of the country or of its means of future improvement, to enable us to assess the lands upon a just and equal footing, or without the risk of making gross mistakes to the prejudice of Government. It has been so much the practice, of late years, to translate the public officers from station to station, that few of them have had an opportunity of becoming acquainted with the districts over which they are appointed to preside, and the uncertainty of their retaining a particular charge for any length of time renders them perhaps indifferent to it. At least it cannot be supposed, that they will be equally diligent in collecting information and accounts, and in procuring materials for use at a future period, when they see a probability of their being removed before that period can arrive. A succession of officers is, moreover, usually attended with a succession of plans, and the frequent changes which take place, not only prevent the adoption of any systematic arrangement for conducting the public business, but they perplex and confound the people.

218. 5th. The population of the country is at present very deficient.

219. 6th. The population being unequal to the entire cultivation of the lands, and the different estates possessing very different capacities, it would follow that the proprietors of estates lightly assessed, or of estates containing much waste land, would have the means of drawing away the Ryots from estates fully assessed, and the public revenue assessed on the latter might not only become precarious in consequence, but the original injustice of an unequal assessment would be aggravated, to the ruin perhaps, ultimately, of particular individuals. It may not be practicable, we are aware, to assess lands with per-

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fect equality in the first instance, or to preserve exact equality afterwards, under any plan of settlement; but in a country where the land-tax is so high, it is peculiarly necessary to guard against those extreme errors, which must be injurious both to the Government and to individuals.

220. 7th. The landholders do not, at present, possess that capital which is necessary to enable them to undertake improvements, for the purpose of obtaining from the land the full produce of which it is capable, and Government cannot, therefore, assess it with any reference to its actual capacity.

221. 8th. In the same manner, the country being without commerce, or enjoying only a commerce which is fettered by injudicious restrictions, agriculture is checked and discouraged, many articles of produce are probably suppressed, and even the land which is already in cultivation does not produce the value which might be obtained from it under other circumstances. The commerce of the country is circumscribed, also, by the want of opulent consumers; and although it has been questioned whether the wealth of the community is not derived exclusively from agriculture, it is certain that a government cannot draw a revenue from the land proportioned to its productive powers, until there exists a demand for its produce, sufficiently extensive to bring those powers into action.

222. Some of the Collectors have reported, that they are not aware that the customs operate injuriously in checking the progress of agriculture; but this negative testimony we cannot admit, in opposition to authority which directly points to a different conclusion, and which is corroborated by the whole course of our own observation and experience.

223. 9th. The landholders, accustomed to annual or short settlements, and discouraged by a succession of unfavourable seasons, would not, it may be apprehended, be willing to engage generally for that revenue, which the country, even without an extension of its agriculture, may be expected to yield under more propitious circumstances. The excessive drought in the past year was severely felt; and it is not easy to persuade the landholders that, in making arrangements for the next settlement, former casualties must be disregarded. They feel differently: nor ought we to be suprised that a mere temporary calamity should leave a strong impression upon the minds of men, whose experience has not taught them to expect from the future an indemnification for past disappointments. Under the government of our immediate predecessors, the landholders, we believe, were little accustomed to look forward to any distant good; and we greatly apprehend that our own administration of the territory lately acquired by us has not yet been marked with that character, which is calculated to inspire confidence and to stimulate exertion.

224. 10th. A large portion of the country must, by the operation of the existing Regulations, remain under the management of farmers during the ensuing four years; and it cannot be supposed that persons who have only a temporary interest in the lands will appropriate large funds to their improvement, or that they will engage for a revenue to be produced by the gradual extension of such improvements. An opulent proprietary might engage with safety to contribute towards the public exigencies, from an income to be created by means of its own capital at a future period; but such a proprietary does not exist in the country at present, even if the pretensions of the farmers could be set aside without injustice. Let us then hold in mind, that in divesting itself of the right to participation in the benefit of future improvement, the Government relinquish a source of revenue for which no proper substitute is likely to be found. The land has long been the chief object of taxation in this country; and circumstanced as it is at present, we are apprehensive that any attempt to introduce a new system of taxation would not only be unsuccessful, but that it might be attended with very mischievous consequences.

225. 11th. Great alienations of land are supposed to have taken place in several districts; and it is, we think, desirable that the fact should be ascertained, before a permanent settlement be concluded. Such lands can unquestionably be resumed and assessed at any time; but they may, in some instances, appertain to particular estates, and a question would then arise, whether they were resumable for the benefit of Government or of the proprietors. All such

questions, and the necessity for all local investigations, should, if possible, be precluded, before we announce to the people that the public demand on the land is fixed for ever.

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226, 12th. A similar question will also probably arise (in the district of Goruckpore especially) with respect to the right of property in the extensive tracts of waste land, which are not comprehended within the limits of particular estates; and it is equally desirable that this question should be previously decided.

227. 13th. If the arguments urged in our letter of the 12th of October be entitled to attention, we must conclude that the value of the standard coin of the country has not yet been definitively fixed; and should Government wish to alter the standard of the currency after perpetual engagements shall have been concluded with the landholders, one or other of these difficulties must be encountered:—If the standard be lowered, the Government will sacrifice a portion of its revenue; if it be raised, the public demand upon the land will actually be raised in the same proportion, in breach of engagement; or if an attempt be made to accommodate subsisting engagements to the change which has taken place in the value of the coin, it is to be apprehended that the landholders will not feel the same confidence in the permanency of them.

228, 14th. The proprietary right in the land is at present contested, and the Regulations have not provided clear and precise rules for deciding the questions which have arisen regarding it. The settlement cannot, therefore, be formed with any of the claimants, upon a satisfactory assurance that they will establish ultimately their right of property in the soil; and with mere temporary occupants, it cannot, we think, be concluded without great disadvantage.

229. Finally. It will not, in our opinion, be judicious to attempt a permanent settlement, until it can be concluded without any condition or reservation whatever. The natives understand the value of a mocurrery tenure perfectly well; but they are little acquainted with the constitution of our Government, and they cannot readily comprehend that the local administration is not paramount. If they adopt the idea, that the grant is conditional and must await the sanction of a superior authority, it will lose much of its value: but if, on the other hand, they should consider it absolute, and the Honourable Court of Directors, not satisfied with the documents upon which the settlement has been formed, should ultimately withhold their confirmation of it, the landholdeis will, we fear, suspect that they have been imposed upon, and that we had no other view in holding out the advantages of permanency, than to extort from them a higher revenue. Such a disappointment would finally extinguish the embers of an expiring confidence; and when, hereafter, we may really intend to confer upon the country the benefits of a permanent settlement, distrust will greatly diminish its value in the estimation of the people.

230. We are ourselves fully sensible of the many advantages which may be expected to result from a limitation of the public demand upon the land. We are aware that temporary settlements are harassing to the people, and that they afford opportunities for frauds and abuse. It has been questioned, indeed, whether a country can make any considerable advances in improvement, while the public taxes are progressively increased, and the individual is not permitted to enjoy any benefit from the execution of greater industry; but with every previous disposition in favour of the principle of a permanent settlement, we submit to your Lordship in Council our deliberate and unqualified opinion, that the measure, considered with relation to the Ceded and Conquered Provinces generally, is at this moment unseasonable, and that any premature attempt to introduce it must necessarily be attended with a material sacrifice of the public resources, and may, in particular cases, prove injurious to the parties themselves, whose prosperity it is the chief object of the measure to secure upon a durable foundation.

231. Should your Lordship in Council, on a consideration of the circumstances which we have had the honour to represent, be pleased to determine that the permanent settlement in the Ceded and Conquered Provinces be postponed, we beg to submit, whether it will not be necessary or expedient to suspend the operation of Regulation XXI, 1806, which places the office of Tehsildar

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Tehsildar in these provinces, upon a footing entirely different from that on which it was originally constituted.

232. The Regulation itself assigns no reasons for the change of system; but we have been officially informed, that it was adopted with a view to economy, and to prevent the abuses and oppressions which those officers are supposed to have committed in the course of exercising the extensive powers entrusted to them.

233. The statements exhibiting the economical tendency of Regulation XXI, 1806, have not fallen under our inspection: but projects of economy, as we have had occasion to observe before with reference to this question, should not be confined to the mere reduction of charge; they should embrace other considerations, and they must prove fallacious in the extreme, should they be prosecuted without a proper regard to the security of the public revenue.

234. The Tehsildars, under the new system, are not to be held responsible for the jumma payable to Government; they can be required to pay no more than they may have collected, and the grossest neglect and mismanagement will subject them to no pecuniary penalty. Receiving from Government a fixed monthly stipend in lieu of the commission upon their collections, they will have no interest in discharging the public demand with punctuality, in discovering new sources of revenue, or in improving those which already exist. On the contrary, a different bias may prevail; they will find the landholders ready to purchase their forbearance and to reward their neglect, and as far as considerations of personal advantage may have influence, they will instigate the Tehsildars to betray the duty which they owe to their employers. These officers will be liable to dismission from their situations, no doubt; but the apprehension of forfeiting an office of little value while it is faithfully administered, will operate but feebly, we apprehend, in enforcing those obligations of duty, which strong temptations perpetually assail.

235. We presume, of course, that it is intended to place the new Tehsildars on very moderate allowances, for otherwise the object of economy will not be accomplished upon the most partial view of the question. If, however, the office be placed upon an inferior footing, men of rank and respectability, on whose fidelity and integrity reliance might be placed, will scarcely be prevailed upon to accept it; and those who may be solicitous to obtain it will be influenced, we fear, more by an expectation of deriving illicit emolument, than by any prospect which the authorized allowances can be supposed to hold out to them.

236. If, then, the office should fall into the hands of needy individuals, whose conduct is not restrained either by a sense of rectitude or a sense of interest, the public service must inevitably suffer. They will collude with the Malguzars, and countenance every imposition which may be attempted. Complaints will be heard of accidents of season, of drought, hail, storms, mushkhoory, pymauly, &c. &c.; claims to remissions will be brought forward on the slightest pretences; balances will accrue, without the possibility of ascertaining, in many cases, how far they originate in misfortune or misconduct; the time of the Collectors will be occupied in making local enquiries with little chance of any satisfactory issue; or if Aumeens be deputed on every occasion, and measurements be undertaken under the superintendance of those persons, the Government or the landholders will be subjected to expense, without any certainty that the one will not be imposed upon, or that the other will not be oppressed. These are not fancied difficulties. We ourselves experienced them in a less degree; and we found that, except in cases of severe calamity, it was absolutely necessary to have recourse to the responsibility of the Tehsildars for the security of the public revenue. These officers, residing immediately on the spot, have the means of detecting misrepresentations on the part of the Malguzars, of frustrating attempts to embezzle the revenue on the part of the inferior officers who have charge of the collections, and of obviating, in some degree, the difficulties which occur in collecting the revenue from a multitude of petty proprietors, whose interest in the land is so minute that it is scarcely possible sometimes to discriminate it. While, then, our knowledge of every thing relating to the country is so imperfect, it appears to us essential that

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that the interests of the Tehsildars should, as far as possible, be identified with the interests of their employers.

237. Some of these officers are men of great respectability, and are possessed of property. When this is the case, they supply, in some respects, the want of an opulent proprietary: their capital may be employed in assisting the landholders in the execution of useful works for the improvement of their estates; and an instance was mentioned to us by Mr. Lloyd, the Collector of Moradabad, where the resources of a pergunnah had been encreased by the good management of the Tehsildar from 23,000 to 96,000 rupees per annum. The present Tehsildars have an interest in preserving tranquillity, and in realizing from the land the utmost revenue which it is capable of yielding. Their successors will, we expect, have an interest in fomenting disputes among the Putteedars, and in instigating the landholders to abandon their estates, with a view to their being held under khas management; for relieved as they will be from all responsibility, they will be solicitous to obtain the immediate management of the lands, as a source of patronage or of personal emolument.

238. In the past year, the demand of Government, with few exceptions, was discharged by the Tehsildars with the utmost punctuality, under circumstances the most unfavourable; and notwithstanding all the disadvantages of the season, balances of the year 1211 were realized in several instances. The arrear at present due from the Ceded Provinces, on account of 1214, does not exceed 20,00,000 rupees; and although it would be a vain speculation to attempt to estimate what the deficiency might have been under a different system, we cannot doubt, for a moment, that it would have been very considerable.

239. Many of the present Tehsildars, from their rank and connections, possess influence in the country; and it is by means of such influence that the revenue is sometimes realized without the necessity of calling for the aid of a military force. Influence, as a milder instrument, is obviously to be preferred to force. But can it be supposed that the new Tehsildars will possess the same influence? Or will any individual, at all acquainted with the country, maintain that our authority is already so completely established, and that the people are every where so familiarized to habits of obedience, that any petty officer is likely to succeed in realizing the public demand?

240. And if, from that officer's want of influence, from his mismanagement, from connivance with the landholders, or otherwise, a single instalment of the revenue should remain in arrear, Government would not only sustain an actual loss of interest, but the public service would be liable to suffer from the disappointment.

241. The monthly kists, or instalments, are at present paid with regularity; and we have reason to believe that they are sometimes advanced by the Tehsildars from their private funds, or from the resources of their private credit. The difference of interest arising from tardy collections will not appear as a charge upon the new system, but the loss will nevertheless be incurred.

242. Nor will other expenses incidental to it be traced to their genuine source. The present Tehsildars are interested in supporting the landholders and in promoting their success. Their successors, when urged by the Collectors, will resort without compunction to the expedient of selling their estates and confining their persons; and, independently of other objections, this proceeding will subject Government to an expense, which on every account it would be desirable to avoid: we mean the expense of prosecutions, of maintaining additional guards, of providing jails, &c. &c., as well as the charge of furnishing a subsistence to individuals whose labour is lost to the community. These charges will sink unperceived into the general mass, but they will infallibly increase its pressure.

243. Sales of land should be avoided, as much as possible, in our new territory, for the land does not yet bear a sufficient value to admit of their being resorted to generally as a means of realizing the public demand, and they are calculated to indispose the minds of the landholders. Personal coercion should

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should be equally avoided, in a country where our study should be to conciliate and to inspire confidence.

244. We much doubt, moreover, whether any material saving of expense will be effected by the change of system, even if it can be supposed that the revenue will be equally secure, that a loss of interest will not be sustained, and that the incidental charges which we have adverted to are not likely to be incurred. The new police establishments, which we had an opportunity of seeing, were upon a very high scale, and whether the services of the Tehsildars be compensated by a salary or by a commission, the expense of collecting the revenue in our new possessions must for some time be very considerable.

245. The Tehsildars, however, are presumed to have been guilty of great oppression; and it is expected that, by divesting them of their powers as officers of police, they will no longer have the same opportunity of committing abuse.

246. We know not upon what evidence the misconduct of those persons has been presumed: our own experience has not furnished us with any such presumption. In Bundlecund and in the district of Furruckabad (in the latter a solitary instance only occurred) complaints were preferred to us; but the exceptions rather favour a presumption, that complaints in greater number would have reached us had grievances existed, and that the rare occurrence of such complaints is to be attributed to the general good conduct of the Tehsildars.

247. If the representations of one or two of the magistrates have been unfavourable to the Tehsildars, we must oppose to them an authority which is certainly entitled to as much respect as any in the judicial department. Mr. Stuart, the late magistrate of Benares, has long resided in the province where the greatest abuse is supposed to have prevailed; and your Lordship has already, we believe, had an opportunity of observing that the opinions of that gentleman are directly adverse to the intended change of system. His comprehensive report has given so just a view of the question, that we feel it less necessary to attempt to enforce our own conviction by a laboured argument.

248. If the Tehsildars have been oppressive, it is extraordinary that so few of the landholders should have emancipated themselves from their authority, by availing themselves of the liberty which the Regulations allow of paying their revenue direct into the Collector's treasury. But what assurance have we that the same powers, when committed to two individuals, will be exercised with more moderation. Is it not possible, that we may create two oppressors where there existed only one before? If the Tehsildar and the police officer coalesce, will not the people be exposed to greater injuries? Will not the difficulty of obtaining redress be increased, when both these officers have an interest in preventing an appeal to a higher authority?

249. On the other hand, if they should be hostile to each other, is there not reason to apprehend that the public service will suffer from their contests and intrigues? Supported by the officers of police, the Malguzars will disregard the authority of a petty Tehsildar; and when this is the case, it will become necessary to exercise a degree of coercion in collecting the revenue, which ought if possible to be avoided.

250. The police Darogahs, selected from a lower order of the people and receiving only small stipends, can scarcely be entitled to the same confidence which may be claimed by men who have a more valuable interest at stake, and a higher character to support; and if they become either corrupt or oppressive, they can never be rendered useful instruments in checking the conduct of revenue officers.

251. Some of the present Tehsildars, we have observed, are men of great respectability, and have deserved well of our Government: they remained firm in their allegiance when the country was exposed to an invading enemy, and our authority over it was imperfectly established. To stigmatize any class of men indiscriminately is ungenerous; but to calumniate those who have distinguished

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tinguished themselves by their services, is a species of injustice which is calculated to excite singular indignation. The office of Tehsildar is the only one under our administration to which a native of rank can now look forward for the remuneration of eminent services: we cannot often reward such services by pecuniary bounties, and our Government has not yet exercised the right of conferring titles and honours. If, then, we take away the only object which can flatter the ambition or administer to the comforts of the higher orders of the people, upon what ground can we promise ourselves a continuance of their fidelity and attachment, if adverse circumstances should ever again place us in a situation to require their services?

252. That the present tehsildary system may have been abused in particular cases, we cannot dispute; but there is no system which is entirely exempt from abuse: and even where the Tehsildars have been guilty of misconduct, the evil is sometimes to be traced, perhaps, to a higher source.

253. In concluding this address, we shall endeavour to give a more connected view of the objects which we have proposed to ourselves, by submitting, in the form of propositions, the different results to which our inquiries have led us.

254. With the utmost deference, we would recommend that the permanent settlement in the Ceded and Conquered Provinces be for the present postponed, with the exceptions which we have had the honour to suggest to your Lordship in Council, in paragraphs 75 and 83 of this address.

255. That the ensuing settlement be concluded for a period of four years; and that during the interval a reference be made to the Honourable Court of Directors, for the purpose of obtaining their authority for the formation of a permanent settlement, unconditionally, at a future period.

256. That during the same interval, the attention of the public officers be particularly directed to the important duty of collecting materials which may form the basis of a fixed assessment; and that, with this view, the Collectors who have distinguished themselves by their successful exertions in the Ceded and Conquered Provinces be continued in their present situations, and be renumerated by larger allowances, rather than by promotion to higher offices.

257. That at the expiration of the next settlement, mocurrery or istemerary grants be made to proprietors of all estates which shall have attained a high state of cultivation.

258. That in all cases where it shall appear that the resources of a district or pergunnah may not have been brought forth, the settlement be made for a term of years, upon a russud or increasing jumma, and that the assessment in the last year of the term, wherever circumstances may admit of it, be declared fixed for ever.

259. That the Regulations which regard the different classes of landholders and tenants be revised, and distinct rules be prescribed for determining claims to the property in the soil.

260. That the subdivision of estates, either by inheritance, by gift, sale, or otherwise, be restricted by law, unless each portion into which it may be proposed to divide it be liable to be assessed, with a revenue of not less than 500 rupees per annum.

261. That a Regulation be passed, rescinding Regulation XI, 1793; and enacting that all estates at present assessed, or which may hereafter be assessed, with an annual revenue of less than 500 rupees, shall devolve to the next heir according to primogeniture, in full property, to the exclusion of other descendants who under the Hindoo or Mahomedan law might be entitled to participate in the inheritance.

262. That the Regulations under which the adverse claims of the landholders and farmers to be admitted to engage at the ensuing settlement are severally maintained, be revised and explained.

263. That in instances where it may be found highly inexpedient to deprive particular individuals of the farms at present held by them, the settlement be made with them in quality of Aumil or Tehsildar; and that, as far as circumstances

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stances may permit, engagements be taken from them, for the purpose of securing the rights of the under tenantry.

264. That a Regulation be passed for granting to sureties, from whom the public revenue may have been realized on the default of the landholder or farmer, the rights of mortgagees, and for empowering the Collector, upon a summary inquiry, to place such sureties in possession of the land; whenever it shall appear, from the accounts of the parties, that the estate has become indebted to the surety to the amount of his engagement with Government.

265. That Regulation XXI, 1806, which provides for an alteration in the office of Tehsildar, be rescinded; and that such parts of Regulation XIV, 1807, as regard the constitution of that office, be revised and amended.

266. Finally, that a more efficient authority be established in the Ceded and Conquered Provinces, for the purpose of affording greater security to the rights of the people, and of guarding with a more vigilant circumspection the general interests of the Government in that part of the empire.

267. The vast fabric which we have raised in this country is an object of astonishment, and perhaps of jealousy, to surrounding nations; but it is still a question, whether its strength has increased with its extension. The parts are so disposed, that, as in animal life, no member can be violently separated without danger to the whole. Our attention should, then, be equally directed to the most remote of our possessions; and it would be folly and presumption to suppose that such an empire is long to be preserved without the greatest energy, without consummate prudence, or without the constant exercise of that provident and watchful spirit, which directs its regards far beyond the objects which the revolutions of the hour produce. Fortune and our arms have placed under our Government an extensive and valuable territory, which an enlightened policy may preserve to us. To trace the course of such a policy is an undertaking to which we are altogether unequal; but among the features which should distinguish it, there are some which cannot escape observation, and to us it appears most essential that our administration should ever bear the character of steadiness, moderation, and justice.

We have the honour to be, &c. &c.

(Signed) R. W. COX.
H. ST. GEO. TUCKER.

Calcutta,
the 13th April, 1808.

MR. COLEBROOKE'S MINUTE.

Mr. Colebrooke's Minute.

1. THE final report of the late Board of Commissioners for the settlement of the Ceded and Conquered Provinces, dated 13th April, contains propositions of so much importance, and so greatly at variance with the previous resolution of Government, that in recording my opinion, I think it necessary to go at some length into the consideration of the reasons which have been urged by the late Commissioners in support of their propositions. Those reasons, as far as they relate to the question of a permanent settlement, correspond so precisely with arguments which were fully and repeatedly discussed upon the occasion of the permanent settlements of Bengal and Behar, in 1789-90, and the territories on the Coast of Coromandel, in 1799, that my task will be merely confined to show their exact correspondence, and to refer to the former proceedings of this Government for the ample discussion which they underwent, and for the final decision which was passed on the merits of the question by the Honourable Court of Directors.

2. I trust that arguments which were not suffered to weigh against a measure recommended by wise and enlarged views of policy, but not then promised to our subjects, will not be allowed greater weight at this momentous period, against a similar one, equally recommended by liberal considerations of policy, and solemnly promised by an express declaration in a legislative act.

3. Government

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3. Government is pledged, by the proclamation of the 14th July 1802, and 11th July 1805, to conclude a permanent settlement with the landholders, at the expiration of the periods there specified, for such lands as may be in a sufficiently improved state of cultivation to warrant the measure on fair and equitable terms. It was judged expedient, on full consideration of the subject, and with ample knowledge of the circumstances now alleged, to anticipate those periods; and accordingly, in June 1807, the Governor-General in Council notified to the Zemindars and other proprietors, by Regulation X, 1807, that the jumma assessed for the last year of the ensuing settlement shall remain fixed for ever, if they be willing to engage, and the arrangement shall receive the sanction of the Court of Directors.

4. The pledge, which has been thus solemnly contracted, cannot be forfeited, without such a glaring violation of promise as would indeed lose us deservedly the confidence of the people. I do not mean to intimate, that the obligation which has been voluntarily contracted is so indispensable, that no exception can on any consideration be admitted. Some exceptions must unavoidably be made; and the postponement of the measure is not a matter of choice but of necessity, in various instances which have been already under consideration, and which must become the subject of further deliberation. But exceptions should be admitted for only such reasons as are clear and intelligible even to the persons whom they concern. The general postponement of the measure, a twelve month after it was solemnly announced, and when so many steps have been publicly taken for carrying it into execution, would demonstrate a degree of fickleness which would be far from creditable to Government, even independently of the higher considerations of public faith.

5. The late Governor-General, than whom no man was more conversant with the subject of a permanent settlement, which had indeed engaged a large portion of his attention within the last twenty years, deliberately resolved on accelerating the highly beneficial measure of a permanent settlement of the land revenues in the Ceded and Conquered Provinces, upon a comprehensive view of the interests of the Honourable Company and of its new subjects. There is room for regret that the gentlemen, to whom the execution of that measure was committed, should have put into deliberation, not the best means for carrying it into effect, but the expediency of the measure itself which they were selected to execute. Giving them all credit for their good intentions in the call which they made upon the Collectors to canvass a legislative enactment of Government, I feel it my duty to say, that the attention of the revenue officers would have been better directed to the requisite preparation for the settlement which had been ordered, than to the discussion of its expediency, upon partial views of a most important question, which had been already decided by the Governor-General in Council.

6. The objections alleged by several of the Collectors, as well as by the late Commissioners, against the immediate conclusion of a permanent settlement, are principally the imperfect knowledge yet acquired of the resources of the country; the inequality of the present assessment; the great proportion of uncultivated lands, estimated generally at a fourth of the arable lands; the deficiency of population, and want of capital to extend the cultivation; the existing restrictions on commerce; the want of opulent consumers; the extent of resumable land yet unascertained; the necessity of continuing certain farmers in possession of their farms; the general uncertainty in regard to the proprietary right, either at present contested or not ascertained, in respect of extensive tracts of waste land; the doubtful value of the standard coin; the risk of disappointment, should the settlement be disapproved by the Court of Directors.

7. Lest this brief abstract should inadequately convey the reasons alleged, I beg that reference may be made to the recapitulation in the 210th and following paragraphs of the late Commissioners' letter, where they are stated at full length.

8. All these circumstances, it will be remembered, existed in Bengal. They were alleged partly as reasons against the conclusion of a permanent settlement,

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and partly as arguments for the immediate adoption of that measure, though now all marshalled against it.

9. The argument, on which, if I mistake not, the late Commissioners chiefly rely, is, that the right of participating in future improvement ought not to be relinquished, because Government is, in a manner, the landholder and proprietor of a vast estate, the resources of which are not yet fully brought forth, and because no other productive source of revenue exists, to supply the place of the future revenue which would be abandoned by an immediate permanent settlement. The late Commissioners, therefore, propose the postponement of a permanent settlement for four years, after the expiration of which period mocurrery grants to be made to the proprietors of estates which have attained a *high* state of cultivation; but where the resources have not been brought forth, the settlement to be made on a russud, or increasing jumma, and the assessment of the last year, *whenever circumstances may permit*, to be declared fixed for ever.

10. The motive for this proposition is explained where the late Commissioners estimate one quarter of the arable lands to be yet uncultivated, and conclude that 75,00,000 rupees per annum would be relinquished, if the demand of Government be now limited to the present available jumma of 2,25,00,000 rupees.

11. It appears, from instructions issued by the late Commissioners to the Collectors, as well as from several passages in the report now under consideration, that they consider ten per cent. to be a sufficient allowance for the landholder, both for income and charges of collection, and that the landholders are not at present supposed to realize more.

12. Without offering any opinion on the correctness of those estimates, I shall contrast them with the declared intentions of Government in regard to the landholders of Bengal, when the permanent settlement was concluded in this province.

13. Mr. Shore (now Lord Teignmouth), whose diligence of research and whose thorough knowledge of the revenues of Bengal are universally acknowledged and need not the tribute of praise, estimated no less than a third of the amount received from the cultivator for the charges of collection and intermediate profit between Government and the Ryot.* This estimate is quoted, and confirmed as corresponding with experience on the Coast of Coromandel, by the Board of Revenue at Fort St. George, in the very able report of that Board, dated 2d September 1799.

14. It was with the belief that a third part of the collections made from the cultivator were applicable to the charges of the collection and the support of the Zemindars, that the assessment in Bengal and on the Coast of Coromandel was fixed for ever. At the same time, Lord Cornwallis estimated no less than a third part of the Company's territory to be a jungle;† and the researches in which I was engaged at that period, furnish me with grounds for the opinion that the estimate may, with great approximation to accuracy, be understood as applicable to lands fit for cultivation, and totally exclusive of lands barren and irreclaimable.

15. With this opinion as to the extent of the uncultivated lands, Lord Cornwallis, far from desiring to reserve any right to participate in future improvement, argued strenuously against the pretension, and in these memorable words: "If the idea of permanence is to be withdrawn from the settlement "now in agitation, of what avail will the power of Mr. Shore's arguments be "to the Zemindars, for whose rights he has contended? They are to have "the property in farm for a lease of ten years, provided they will pay a good "rent for it, and this property is then to be again assessed, at whatever rent "the Government of the country may at that time think proper to impose. "In any part of the world, where the value of property is known, would not "such a concession of a right of property in the soil be called a cruel "mockery?"

16. The

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* Minute, 18th June, 1789, page 109.

† Minute of 18th September 1789.

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16. The sequel is no less forcible and convincing; but it may be sufficient to refer to that important document for the powerful arguments by which Lord Cornwallis demonstrated the propriety of declaring the settlement permanent. His observations on the power reserved to the Court of Directors, of confirming or annulling the settlement, are no less important, and bear directly upon the subject now under consideration.

17. "The power of making a perpetual and irrevocable settlement of a great empire, without being subject to the revision of the controlling authority at home, would, in my opinion, have been too great to delegate to any distant Government. I cannot, however, believe that the Court of Directors would hold out the flattering hopes of a permanent settlement, which alone, in my judgment, can make the country flourish, and secure happiness to the body of the inhabitants, unless they had been predetermined to confirm the perpetuity, if they found that their servants here had not failed in their duty, or betrayed the important trust that had been reposed in them. Nothing, I am persuaded, but our expressing doubts and fears, can make them hesitate; and as I have a clear conviction in my own mind of the utility of the system, I shall think it a duty I owe to them, to my country, and to humanity, to recommend it most earnestly to the Court of Directors to lose no time in declaring the permanency of the settlement, provided they discover no material objection or error, and not to postpone for ten years the commencement of the prosperity and solid improvement of the country."

18. Before I quit the subject of the Court of Directors' sanction, I must be indulged in one more quotation from the same minute. "It is not for the purpose of taking shelter under a great and revered name, that I shall quote from Lord Cornwallis, instead of arguing on new grounds or in new words, but because the answers by him given to the objections which are now revived, have received the seal of the approbation of the Company's administration at home."

19. Mr. Shore had stated, that if, after the notification that the settlement if approved by the Court of Directors would be declared permanent, the Court of Directors should not declare the permanency, the confidence of the natives in general would be shaken, and those who relied on the confirmation would be disappointed, and conclude that it was meant to deceive them. Lord Cornwallis replies: "I can only say, in answer to this objection, that I cannot believe any people to be so unreasonable as to accuse Government of a breach of faith and an intention to deceive them, for not doing what Government in express terms assure them it is not in their power to promise to do, as it must depend on the approbation of their superiors."

20. Entirely concurring in the sentiments here expressed, and in the conviction that the uncontrolled power of fixing an irrevocable assessment ought not to be delegated by the controlling authority at home to a distant Government, and that the ratification of the Court of Directors will not be withheld from the permanent settlement which may be concluded, unless they discover material error in it, I can see no sufficient reason for the previous reference recommended by the Board of Commissioners, were it even still a matter of choice, and the question now for consideration were, whether the intended permanency of the settlement should be notified or suppressed.

21. But the subject of participation in the future improvement to be expected from the cultivation of waste lands is not new to the Court of Directors. A doubt was expressed by the Honourable Court, in their general letter of 19th September 1792, on this point. "If the different proprietors should be allowed to avail themselves exclusively of the whole benefit to be derived from the lands (at present left uncultivated), in the improved state of cultivation which the new system has an evident tendency to promote, such a circumstance may, in process of time, add very considerably to the value of possessions already too large. It is, besides, to be considered, that if it can be effected without counteracting the principal object of encouraging industry, Government may fairly expect, in due time, some reasonable participation in the wealth arising from such a source." The Honourable Court afterwards remark, that the subject is connected with points of considerable delicacy;

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delicacy; and add, "nor should we be inclined to adopt it, if it should, on due "consideration, be thought to break in upon the principle of permanent pro"perty in the present landholders, or should appear likely to discourage or "retard the progress of cultivation."

22. It was among the last duties of Lord Cornwallis's administration to reply to the Court's letter. The general letter of the 6th of March, 1793, expresses: "With respect to the suggestion concerning waste lands, we do "not hesitate to offer it as our opinion, that any attempt to stipulate for a "proportion of their produce would greatly counteract, if not wholly damp "that spirit of industry and improvement, to excite which is the greatest "object of fixing the tax on each estate."

23. After distinguishing two sorts of waste land; first, those in the level country, interspersed in more or less extensive tracts among the cultivated lands; and secondly, the Sunderbunds, and the foot of the vast range of mountains which nearly encircle the Bengal provinces; it is observed:

24. "The first mentioned description of waste ground will be easily brought "into cultivation when the Zemindars have funds for that purpose, and pro"vided they are certain of reaping the profits arising from the improvement. "These lands, however, are not wholly unproductive to them at present: "they furnish pasture for the great herds of cattle that are necessary for the "plough, and also to supply the inhabitants with ghee and milk, two of the "principal necessaries of life in this country. It is true, that the lands in this "desolate state far exceed what would suffice for those two purposes; but it "is the expectation of bringing them into cultivation and reaping the profits, "that had induced many to agree to the decennial jumma which has been "assessed upon their lands. It is this additional resource alone, which can "place the landholders in a state of affluence, and enable them to guard "against inundation or drought, the two calamities to which this country "must ever be liable, until the landholders are enabled to provide against "them (as we are of opinion they in a great measure might) by the above"mentioned and other works of art. To stipulate with them, therefore, for "any part of the produce of their waste lands, would not only diminish the "incitement of those great and essential improvements in the agriculture of "the country, but deprive them of the means of effecting it. The landhold"ers and cultivators of the soil would continue, as they have hitherto been, "little more than the farmers and labourers upon a great estate, of which Go"vernment would be the landlord. In endeavouring, therefore, to obtain an "addition to the public income by reserving a portion of the produce of "the waste lands, Government would risk the realizing of the very ample "revenue which has been assessed upon the country, and landed property "would continue at the very depreciated value which it has hitherto "borne."

25. It may not be superfluous to observe, that the Board of Revenue at Fort St. George, in their report dated the 2d of December, 1799, quoted this reply as equally applicable to the waste lands on the Coast of Coromandel, upon which they "remark with regret that the proportion is very considerable:" and the Governor General in Council, on the 31st of December, 1799, authorized the Governor in Council at Madras "to adopt the principles laid down "in that reply, as the rules for their guidance with regard to waste lands."

26. Thus, upon the important occasions of the permanent settlement of Bengal and Behar, and of the territories on the Coast of Coromandel, and after mature deliberation, a claim of participation in the future improvement of the waste lands was relinquished, to a greater extent than the proportion at which they are computed by the late Board of Commissioners in the Ceded and Conquered Provinces.

27. The happy result of the measure is now witnessed in Bengal. The reviving prosperity of the country, its increased wealth and rapid improvement, are unquestionably due to the permanent settlement, the principle of which was so wise, that even the serious errors which were committed in filling up the outline of the plan could not ultimately disappoint its views.

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28. But the Commissioners argue that we were better prepared for the measure in Bengal: the land is here more easily cultivated, water more readily procured, wells and public works unnecessary, capital seldom required.

29. That is not the picture of Bengal as then drawn. A reference to the minutes recorded by the members of Government will shew that the same representations were then made, respecting the deficiency of information, the uncertainty of the proprietary right, the poverty of the landholder and cultivator, the scantiness of population, the decline of agriculture, and the depreciated value of landed property. A permanent settlement was the proposed remedy of those evils; and it must, indeed, have been postponed for ever, if it waited until they were remedied by other means.

30. Of all the objections which were then urged, the most serious was drawn from the still imperfect knowledge possessed by Government respecting the real resources of the different districts, and regarding the respective rights of the different classes of landholders and tenants, and the consequent extreme difficulty of distributing the assessment on the several districts with the requisite equality, and securing to the great body of proprietors and occupants the undisturbed enjoyment of their rights. A similar objection is repeatedly urged, with great earnestness, by the late Board of Commissioners, and by the Collectors of the Ceded and Conquered Provinces. It was urged no less strenuously in Bengal, after twenty years had been employed in successive investigations, and three years had been especially devoted to inquiries preparatory to the decennial settlement. Were the permanent settlement of the Ceded and Conquered Provinces now postponed, the same objection would be again advanced, with equal force and truth, at the expiration of four years or of any greater period whatsoever. The deficiency of correct information is the unavoidable consequence of the system under which the revenue is administered. Persons of every description are interested, or think they have an interest, in withholding information and suppressing the truth. Apprized of this disposition to baffle their inquiries, the officers of Government can place no reliance on the information which they receive, though it may happen to be correct. Under a different system, in which the adjustment of the rent demandable from the cultivator would be the immediate duty of the officers of Government, and a first step towards a settlement of the revenues, accurate information would be collected in a long series of patient surveys. But it is not now a question, whether the influence and authority of all intermediate orders of men between the ruler and the cultivator shall be suspended. The settlement, even if temporary, must be made, in the first instance, with landholders or with farmers, and the intervention of those, and of Aumils or Tehsildars, must prevent the acquisition of accurate knowledge respecting the real resources of the lands. Minute scrutinies would be vainly undertaken: they would harass the people with no real benefit to Government. And, without such minute and vexatious scrutinies and measurements, the same complaints of the insufficiency of information obtained from general inquiries or from accounts of doubtful accuracy, would be made at a future period as at present.

31. After the lapse of eighteen years, we are now enabled to pronounce with certainty on the solidity of the objections which were urged against the permanent settlement of Bengal. That the distribution of the assessment was not originally equal is indisputable. That it is now equalized will not be asserted; but experience has not shewn that the inequality of assessment has been productive of those evils which were then foreboded, and which are now again anticipated in regard to other provinces.

32. I appeal to this experience in preference to any speculative argument. The design of the permanent settlement in Bengal has been fully answered. It was the wish of the Company's Administration at home, as well as of the Government in Bengal, to limit the demand of land revenue and fix its amount on a moderate scale. It was computed that the assessment left not ten per cent., but fifty, on the sudder jumma, for the charges of collection and income of the proprietors. It was estimated, that the landholder's income alone amounted to ten or fifteen per cent. It was expected that the improvement of estates by the culture of waste lands would enrich the landholder by the increase of his usual income, and enable him to meet the variations of seasons and tem-

porary calamities of drought and inundation, without needing remissions of revenue.

33. Those expectations have been realized. And if the persons whose benefit was immediately intended have not generally profited by the beneficence of Government, if a great change has taken place in the property and occupancy of the lands, this event, though much to be lamented, has arisen from extrinsic causes: and it remains an undoubted truth, that the landholders of Bengal are now in the enjoyment of an aggregate income, not indeed greater than the author of the measure contemplated, but exceeding their former profits, by more than the amount which the late Board of Commissioners think too great a reward of future improvement in the hands of the land proprietors of the Ceded and Conquered Provinces.

34. If a permanent settlement on a moderate scale of assessment, leaving to the landholder the whole benefit of future improvement from the cultivation of waste lands, was in Bengal a judicious measure, which justice called for, which policy dictated, and which the interests of the Company countenanced, how much more is a similar measure recommended by like considerations, in regard to our new territories. It is of the utmost importance, it is essential for the safety of the state, to conciliate the great body of the landed proprietors; to attach to the British Government that class of persons whose influence is most permanent and most extensive; to render it their palpable interest to uphold the permanence of the British domination; to give them a valuable stake in the present administration of the country. This can be in no other way accomplished, but by creating for the proprietors or possessors of the soil a beneficial interest, which emanating from the British Government, would increase with its duration. The landholders enjoying their estates under a moderate assessment fixed in perpetuity, are not ignorant that a change of government would be followed by the exaction of an enhanced assessment. Love of novelty may blind some, dissatisfaction with the local administration may indispose others; some may be turbulent by inclination, others may be restless by habit: but the greater number, sensible that they benefit by the continuance of the British authority, would be little disposed to listen to the suggestions of disaffection. If, on the contrary, the utmost revenue be exacted, the landholders have nothing to fear and every thing to hope from a change; and the consequent impulse to promote that event will be permanently added to the other causes of indifference or disaffection, which have been pourtrayed by the Board of Commissioners.

35. This has been viewed in a very just light by the late Commissioners, when the settlement of zillah Agra was under their consideration; and though there be no inconsistency in their taking a different view of the subject as relating to other districts, I cannot think that the distinction is well founded. At this period especially (could there have been at any time a doubt) every part of our Indian possessions must be considered as exposed to the same hazard and the same means of conciliation tending to ensure internal tranquillity. What are expedient in a frontier district, are advisable in all; and a limitation of the demand of revenue from which salutary effects are expected in the one, cannot be less productive of good consequences in the others.

36. This point, as of the highest importance, deserves ampler illustration. It may be drawn from past experience.

37. During the late war in Hindostan, the necessity of retaining a large force within the Company's territories left but a small portion of a great military establishment applicable to active operations. It will be remembered, that the safety of the state was thought to have been more than once hazarded in engagements fought under great disadvantage of numbers against an enemy essentially inferior, but who was able to bring his whole force into action, while a small part only of the British strength could be put forth against him. In future wars, the same necessity must again recur (I need not say how much to be deprecated), if the internal tranquillity of our provinces have not meantime been placed on a securer basis than that on which it then rested. But it is only by conciliating that class of men, whose conduct and disposition, whose influence and example, must determine the character and condition of the

people, that the tranquillity of the country can be secured. I allude to the Zemindars, who are unquestionably the persons possessing most natural influence and effective power over the minds of the people; it is only by conferring on them the benefit of a permanent assessment of the land revenue, that great body, consisting not of a few individuals, but of the numerous landholders of the country, may be suddenly and effectually gained.

38. It appears to be a very prevalent opinion, that the British system of administration is not generally palatable to our Indian subjects. Admitting this opinion to be not unfounded, it follows that while they taste none but the unpalatable parts of that system, and while the only boon which would be acceptable to them is withheld, the landed proprietors, and with them the body of the people, must be more and more estranged from the Government, in proportion to the expectations which they had formed and the disappointment which they will have experienced.

39. In Bengal, where the national temper is indeed less turbulent; in Behar and in Benares, where the popular character and disposition are the same as in the western provinces, the permanent settlement has been long since tried with ample experience of its benefits. No disaffection, no discontent, are there supposed to prevail among the landholders and peasants. Is it credible, that the Zemindars, who have the experience of a moderate and fixed assessment, should be so insensible to the advantages which they enjoy, or so ignorant of the consequences which would follow, as to desire or in any way promote a change?

40. In fact, no apprehensions have been entertained for the public tranquillity on withdrawing the military force from those provinces; and whenever the internal peace of the Ceded and Conquered Provinces shall be as well secured, nearly the whole military establishment will be available for the purposes of active warfare. No measure would more essentially contribute to this very desirable end, than that of a permanent settlement; and even if it be attended with some sacrifice of future revenue, that would be more than compensated by an increased efficiency of military strength, giving a greater disposable force in war or permitting greater reductions of expense in peace.

41. Neither can it be admitted, that the relinquishment of a claim to participate in the future improvement of landed estates is an entire sacrifice of the revenue. Though concurring in many of the observations of the Board of Commissioners on the subject of transit and excise duties, I cannot think it would be unreasonable to attribute the productiveness of the Salt revenue and Abkarry, in Bengal and Behar, to the increased opulence of the country, ascribed to the permanent settlement as the principal cause of its general prosperity. In the increase of the revenue from unexceptionable sources, the Company have ample compensation for the doubtful expectation which was abandoned. In these observations I do not mean to hint a proposition for renewing the attempt which was unsuccessfully made to establish a Salt monopoly in the Ceded Provinces. The form of it was injudicious, and the attempt to obtain a large revenue from salt was premature: but it does not follow that, at a future period, a judicious plan may not be devised for levying a large revenue upon that necessary of life. In most countries it is heavily taxed, and it is almost the only necessary that can be taxed with propriety and effect. In the present state of society in India, where the opulent indulge less in personal enjoyment of luxuries than in maintaining numerous attendants, no productive source of revenue can be looked for, except an impost on an article of primary necessity.

42. I shall only state one further reason for a decided opinion in favour of persevering in the proclaimed intention of immediately concluding a permanent settlement for the Ceded and Conquered Provinces. I allude to the abuses to which temporary settlements are liable, and which, indeed, have been usually attendant on them. The Board of Commissioners express themselves as aware that temporary settlements are harassing, and afford opportunities for frauds.* They describe the possible misconduct of public officers in language which has greatly the appearance of pointed allusion.† Government has not before it the grounds

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* Paragraph 226.

† Paragraph 115.

Mr. Colebrooke's Minute.

grounds of judging whether abuses which are possible, and indeed probable, have been practised to a great extent. There certainly is no sufficient preventive, nor any effectual remedy against abuses, without a permanent assessment of the revenue; and the purity of the civil service of the Company on this establishment, which was fixed on a basis apparently secure by the system of administration established by Lord Cornwallis, would be inevitably lost in the long continuance of temporary settlements of the revenue in the extensive provinces above Benares.

43. For this and for other reasons, which have been here imperfectly stated, but which are fully set forth and amply illustrated in the copious minutes which were recorded on the settlement of Bengal, I am clearly of opinion, that the proposition of the late Board of Commissioners for the general postponement of the permanent settlement for a period of four years, which upon the same ground on which it is proposed would lead to a further and indefinite postponement, should not be adopted, and that the measure should be carried into effect in every practicable instance, conformably with the provisions of Regulation X, 1807.

44. The proposition of the Board of Commissioners next in importance * is for the continuance of the Tehsildars on the former footing. This proposal is stated contingent on the postponement of the permanent settlement: it will consequently be unnecessary to discuss the reasons of it, under a contrary resolution respecting that question.

45. I am glad, however, to observe so strong a testimony borne by the Commissioners in favour of the general character of the present Tehsildars. From the knowledge which the course of judicial functions had given me of the Tehsildars of Benares, Allahabad, and Goruckpore, particularly, and of the western zillahs in general, I had a less favourable impression of their character and conduct: but independently of this consideration, the power with which they are invested was unnecessarily great and inadequately controlled; and the intervention of such a class of persons between the landholders and the officer representing Government appears highly objectionable.

46. In regard to the expected economy from the change of system, it will be recollected that the Court of Directors have disapproved the magnitude of the revenue charges under the Government of Fort St. George, and that the amount of the charges, as remarked by the late Government of that Presidency, is very short of the expense of collection in the Ceded and Conquered Provinces. A reduction of the charge has been promised by us, and will no doubt be expected by the Court of Directors, and the amount of the saving to be looked for from this source cannot be rated at less than ten lacks of rupees.

47. Another proposition of serious importance, brought forward by the late Board of Commissioners, is the rescinding of Regulation XI, 1793, and enacting a law, by which estates not exceeding 500 rupees shall go to the eldest son, to the exclusion of the rest. If the Regulation above cited, which abrogated the special customs of families in regard to the inheritance of land, were now first proposed, I should without hesitation vote against that interference with established usage. But it is late to rescind a law which has been in force for nearly fourteen years. I think it much more objectionable to interfere, as is now proposed, with the general law of inheritance, and in opposition to the usages of the country. We must be aware of lifting a rash hand against civil institutions, which are sanctified by their association with the religion and dearest prejudices of our native subjects.

48. Very minute subdivision of landed property is, no doubt, inconvenient to Government: but other means may be devised of remedying the inconvenience, without interfering with the law of inheritance, or without excluding coheirs and copartners from the enjoyment of their several rights. Regulation VI, 1807, does not, to my apprehension, provide the proper remedy. But the consideration of this subject does not press for immediate attention.

49. I am happy to concur entirely with the Board of Commissioners in the expediency of revising the Regulations concerning different classes of landholders

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* Paragraphs 227 and 261.

Mr. Colebrooke's Minute.

holders and tenants, and prescribing definite rules for determining claims to property in the soil. Instructions have been issued on this subject to the Board of Commissioners, and information from them may be early expected; it may, however, be proper to draw their attention again to this very important subject.

50. It would be wrong to prejudge the question of the concurrent rights of Talookdars and Zemindars; it ought to be decided on considerations of justice and preferable right, and not on those of policy and expediency. But if the scale of justice be so equally balanced as to leave room for the admission of other considerations, I am disposed to think that expediency might incline the scale in favour of the village Zemindars against the superior Talookdars.

51. The inferior class of landholders in the Ceded and Conquered Provinces appears, from such information as is at present before Government, to be precisely similar to the village Zemindars of Benares, and Malicks of Behar: the Talookdars correspond to the pergunnah Zemindars of both these provinces. The preference was there given to the village Zemindars; but that did not operate to the extent of entirely depriving the superior landholder of his estate. The greater part remained to him, as also happened in the case of the separation of inferior Talookdars in Bengal, except perhaps a few instances or a solitary one, in which nothing remained to the superior landholder, and here the liberality of Government interposed for his relief.

52. Considering the hazard which may attend the measure of depriving the powerful Talookdars, in zillahs Allighur and Seharunpore, of the farms held by them, the late Commissioners suggest* that the settlement may be made with them as Aumils, under a stipulation requiring them to grant pottahs to the inferior Zemindars at fair and equitable rates, and under a prohibition to the judicial and revenue officers against interfering on trivial occasions.

53. It is known to every judicial officer in Bengal, that the provisions in the Regulations for preventing undue exactions from department Talookdars have proved totally nugatory, though the courts of justice are open to them for recourse. The proposed stipulations would not be more efficacious, and would be a very illusory fulfilment of that guarantee of private rights, which, in the Commissioners' opinion, it would be contrary to all principle in any case to suspend.

54. I am by no means satisfied, that any necessity exists for continuing the powerful Talookdars in possession of all their farms. They do not pretend to have received any permanent grant of them, or to possess any proprietary right to them. That they will be best pleased to retain them on the advantageous footing which they at present enjoy, cannot be questioned: that they would be provoked to rebellion or irritated to disaffection by the refusal to renew their recent farms, may be doubted. But even if it be necessary or advisable to conciliate these powerful chieftains by so great a sacrifice of public revenue, it would be much more for the interest of Government to grant them their entire estates in jaghire, in lieu of the more extensive farms held by them for an inadequate tribute. Their local influence would be thus restricted to narrower limits, the hazard of irritation from the interference of revenue and judicial officers would be greatly diminished, the sacrifice of the public resources would be not augmented, and Government would be at liberty to fulfil, with sincerity, its guarantee of the rights of landholders.

55. The late Commissioners propose† that clauses of the Regulations, under which the claims of farmers and landholders to be admitted to the settlement are maintained, should be revised and explained. I am not aware of any objection to this proposal; and considering how much doubt has been entertained, and how desirable it is that no room should be left for misconstruction, or for any strain in favour of one description of persons to the injury of another, I think it may be right to introduce into the intended Regulation a declaration of the true meaning of the clauses in question.

56. I cannot omit to remark, in this place, an extraordinary misapprehension of the Regulations, which appears in the report of the Collector of Etawah‡ transmitted

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* Paragraph 259. † Paragraph 257. ‡ Paragraph 42.

Mr. Colebrooke's Minute.

transmitted by the Board of Commissioners. He says that, "as the Regulation "for the guidance of Collectors allowed no discrimination beyond the fulfil- "ment of engagements on the part of the Zemindars or farmers, with whom "the second settlement was in all cases to be concluded, he could not in any "case eject the farmers. He could only refer the claimants to the Adawlut: "but he made it a rule to require an engagement from the farmer, that if the "Zemindar should obtain a decree the farmer should account to him." The Collector had here totally lost sight of the 7th Section of the Regulation to which he alludes (Regulation V, 1805), where provision is expressly made for the admission of the Zemindars, conformably with a former Regulation (Regulation XXV, 1803, Section 33); and he had forgotten, that the Court at that period had no power to decree immediate possession to the Zemindar and dispossession to the farmer, in any other case but where it was already the Collector's duty to admit the Zemindar in preference to the farmer.

57. There is some appearance of a misapprehension of the same kind in the Commissioners' observations* on the question between the Zemindars and farmers, where they argue, that the Zemindars, who declined the first settlement, voluntarily submitted to the consequences (of being excluded not for the three years but for ten); and especially where the Commissioners cite Regulation XXV, 1803, Section 29,† as directing that the second and third settlements should be made with the same persons, whether Zemindars or farmers, and as holding out the advantages of a long lease indiscriminately to both landholders and farmers.

58. Another proposition of the Commissioners regards a Regulation intended for the security of sureties, by giving to them the right of mortgagees, when they have been compelled to make good the revenue for which they were answerable, and authorizing the Collector to give them possession after a summary enquiry.

59. Though consideration be undoubtedly due to sureties, whom the bad faith of the landholders had subjected to heavy responsibility, I entertain some doubt of the propriety of creating, by Regulation, a contract not in contemplation of the parties. It may however be advisable, that the opinion of the Sudder Dewanny Adawlut and present Board of Commissioners should be taken on the proposed enactment.

60. I have felt so much concern in the necessity of repeatedly expressing my dissent from the propositions of the late Board of Commissioners, that I have a sincere gratification in passing to other propositions which have my unreserved concurrence.

61. Sales of land for arrears of revenue should certainly be avoided, to the utmost practicable degree. I entertain a hope, that means may be devised for the recovery of arrears, without recourse against the person of the defaulter or the property of his estate. The Regulations for Benares contained provisions adapted to that purpose; and unless it appear on enquiry that they have been neglected for sufficient reasons, I should recommend the revival of them in that province, and the extension of similar provisions to the western provinces.

62. The Board of Commissioners recommend‡ a more efficient authority in the Ceded and Conquered Provinces, to afford security to the people and guard the interests of Government. This is desirable, not only for the immediate purpose hinted by them, but for the important end of conciliating our new subjects, who are acquainted with their British rulers in none but the invidious characters of lawyers and tax-gatherers. They see only judges administering obnoxious laws with undiscriminating rigour, and collectors exacting the utmost revenue with uncongenial punctuality. We cannot, perhaps, establish any controlling authority, which is not connected either with the revenue or with the administration of law: but I am willing to believe, and an incidental remark of the Commissioners authorizes me in the belief, that the court of appeal may be less unpopular than the district courts, and that a permanent controlling authority in the revenue branch would be conciliatory and useful.

63. I shall conclude by declaring my concurrence in the Commissioners' recommendation, that steadiness, moderation, and justice, should be the features borne

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* Paragraph 134.

† Paragraph 139.

‡ Paragraph 262.

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borne by the administration of Government. But it is not by abandoning a measure deliberately resolved on, and beneficial to our subjects, that we shall prove our steadiness. It is not by grasping at the highest revenue, and wringing from our peasants the utmost rent, that we shall evince our moderation: nor is it by depriving the sons of our petty landholders of their birth-right that we shall demonstrate our sense of justice.

(Signed) H. COLEBROOKE.

MR. LUMSDEN'S MINUTE.

Fort William, 11th June 1808.

Mr. Lumsden's. Minute, 11 June 1808.

1. The several propositions submitted for the consideration of Government, in the final report of the late Board of Commissioners in the Ceded and Conquered Provinces, involve questions of the first importance to the interests of the East India Company, as well as to the future condition of an extensive and populous division of our Indian territory, constituting, as well from its distant situation from the immediate seat of Government, as from the character and habits of the people, one of the most interesting portions of the British possessions in Asia. I have accordingly perused, with the attention which the subject required, the report of the late Commissioners, and the minute which has been circulated by Mr. Colebrooke, containing his observations on the several questions to which that report has reference.

2. The first and most important of these questions undoubtedly is that, which has for its object the decision to be passed on the recommendation of the late Board of Commissioners, that the conclusion of a permanent settlement in the Ceded and Conquered Provinces, subject to the confirmation of the Honourable the Court of Directors, shall be postponed until the expiration of the fussily year 1219, or the year 1812 of the Christian era.

3. The objections to the conclusion of an immediate conditional permanent settlement, which were stated in the report of the Commissioners, appeared to me to be entitled to very serious consideration, and I still think that many of those objections are of considerable magnitude. Since the perusal, however, of Mr. Colebrooke's very able minute, I have referred to the proceedings of this Government on the conclusion of the permanent settlement of the revenues of Bengal and Bahar, in the years 1789 and 1790, when the subject was fully discussed, in all its relations, by the late revered Governor-General, Marquis Cornwallis, and by Lord Teignmouth; and I am now satisfied that it will, under all circumstances, be most expedient to adhere to the decision announced to the public by Regulation X. of 1807, and to conclude, in all practicable cases, a settlement for four years, including a stipulation that the settlement for the year 1219 fussily shall be permanent, if it shall be approved by the Honourable the Court of Directors.

4. Although, however, Mr. Colebrooke's conclusions on this important question have my concurrence, I still consider it to be my duty to record my sentiments in some detail on each of the objections to the proposed measure which have been stated by the late Board of Commissioners. I cannot agree with Mr. Colebrooke in the regret he expresses, that the late Board of Commissioners should have called for the opinion of the several Collectors of Revenue on the expediency of the conclusion of an immediate permanent settlement: on the contrary, believing, as I do, that the reports which they have collected under this requisition, with respect to the present condition of those provinces, contain a body of information which may be essentially useful, both to this Government and the Court of Directors, on a subject which, from its magnitude, cannot be canvassed with too much scrupulous attention, I am of opinion, that the time both of the Commissioners and of the Collectors of Revenue could not have been employed in any way better calculated to promote the public interests, and that, without such information, the Honourable Court would not have possessed the means of deciding whether the approaching settlement should or should not be declared to be permanent.

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5. The objection first in order, of those adverted to by the late Commissioners, is founded on the imperfect knowledge yet acquired of the resources of the country. On this subject I entirely agree with Mr. Colebrooke, that we are not likely, without the institution of vexatious local inquiries and hustaboods (which I must deprecate, as of all other measures that which is most calculated to lead to abuse, and to alienate the attachment of our native subjects), to possess any more accurate knowledge of the resources of the country, at the expiration of four, or even of ten years, than that which we have already obtained, and indeed, that the same obstacle would oppose the conclusion of a permanent settlement at any given period of time. Still, however, I think it is a fortunate circumstance, that the objection has been now brought under discussion, because, if I am not mistaken, the sanction of the Court of Directors was given to the conclusion of a permanent settlement at Fort St. George, on the principle of its being preceded by an actual survey; and it may, therefore, be supposed, that they will wish to be in possession of the sentiments of this Government, with respect to the expediency of the adoption of a measure of the same nature in our late acquisitions. For my own part, I am satisfied that we are not in danger from this cause, of making any sacrifice of revenue to an extent which merits consideration, when opposed to the objections which exist against harassing local inquiries.

6. The next objection is founded on the inequality in the present assessment of the revenue in the Ceded and Conquered Provinces. That such inequality exists, there is abundant evidence on the records of Government; and it is unquestionably desirable that the evil (for such it is) should be corrected, as far as may be practicable. To expect perfect equality, either now or at any future season, would be fruitless; and it is certain that equality, even if obtained, would not continue for any considerable time. But it may be hoped that the experience which has been acquired during the last settlement will enable the Collectors to do much towards the equalization of the jumma; and this expectation is sanctioned, in some measure, by the remarks of the late Board of Commissioners on the effect of Regulation V. of 1805, in extending to the second settlement of the Ceded Provinces the errors which had been committed at the conclusion of the first. It may be inferred, from their observation, that many of those errors have now been discovered, and that they will be corrected at the approaching settlement.

7. On the observation of the late Board of Commissioners, with respect to the means which will be afforded to the proprietors of large tracts of arable lands now lying waste, to ruin the landholders of a different description by enticing from them their Ryots, for the purpose of bringing those lands into a state of cultivation, I have to remark, that the proprietors of estates of the same description in Bengal, as well as the proprietors of the very extensive estates held in that province under rent-free tenures, possessed equal means of injuring their neighbours, by the offer of more favourable terms to the cultivators of the soil than could be afforded to them by the holders of the lands assessed at a high revenue, and that experience has shewn that in Bengal no material inconvenience has arisen from this source.

8. On the subject of the objections to the conclusion of a permanent settlement, founded on the great proportion of uncultivated land, the deficiency of population, and the want of capital to extend the cultivation, and on the prospect of obtaining at some future period an increase of revenue, to the annual extent of seventy-five lacs of rupees, the arguments which were recorded by the late venerated Marquis Cornwallis, on the occasion of the formation of the permanent settlement of Bengal and Bahar, appear to me to be conclusive. The same objections were then opposed to the conclusion of a permanent settlement in the lower provinces, and they were considered to exist, in a greater extent, in Bengal and Bahar, than is now supposed in the Ceded and Conquered Provinces. I entertain very serious doubts, whether or not any considerable improvements, either in the population or in the capital of the country, can be expected under temporary settlements; and I consider it to be probable, that the possession by the landholders of large portions of waste lands, capable of being brought into a state of cultivation for their own exclusive advantage, will afford the means best calculated, and most likely to be

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be efficacious, in the conversion into a race of quiet and well-disposed subjects of a large proportion of the inhabitants of our western provinces, who now subsist either by engaging in the military service of foreign states, or by the exercise of the occupation of professed robbers and plunderers.

9. Acknowledging, as I do, in its fullest extent, the great improvement which has taken place during the last eighteen years (as described by Mr. Colebrooke) in the provinces of Bengal and Bahar, and ascribing that improvement almost exclusively to the operation of the permanent settlement, I do not consider the expectation of a future possible exclusion of the land-revenue of the Ceded and Conquered Provinces, even to the amount of seventy-five lacs of rupees, to be of sufficient moment to justify the dereliction of the proposed measure of the immediate conclusion of a permanent settlement, on such conditions as may be warranted by our present knowledge of the resources of the country. The acquisition of such additional resource must, at any rate, be precarious and distant; and if, by the operation of that settlement, the general body of the landholders shall be enriched and the population extended, there can be no doubt that the resources of the state will be ultimately improved by the increased produce of the existing taxes, and of others which may hereafter be introduced, without proving burthensome to a prosperous and wealthy community.

10. Although, in the estimation of the causes which may be supposed to have produced the late increase in the consumption of salt purchased at the Company's sales in the Lower Provinces, and the consequent augmentation of the revenue from salt, something may be allowed for the check which has been given to the practice of smuggling, yet I am persuaded that this advantage is chiefly to be ascribed to the increase of the population and wealth of the country, which has been the consequence of the permanent settlement. The improvement of the customs has been less perceptible; but there is reason to believe that the principle on which they have been collected has been injudicious and oppressive to trade: and I have no doubt that, even under the present defective system, they would have proved greatly more productive, had not the situation of Europe, for these last fifteen years, operated as a serious discouragement to those important branches of the commerce of these provinces, which are dependant on the state of the markets at home. It may be hoped that, in the course of a few years, corresponding advantages will be obtained from the limitation of the land-revenue of the Upper Provinces, and that any sacrifice which we may make of that branch of our resources will be amply compensated by the encreasing produce of other objects of taxation, of which the consumption will take place with the improvement which may be effected in the condition of the people. Whether any considerable revenue can ever be obtained from the article of salt in those provinces, it would now be premature to determine. I am persuaded that, under present circumstances, no such revenue could be collected, without the intervention of such vexatious regulations, for the prevention of smuggling, as would inevitably excite universal disgust in the minds of the people in general, and that this result should not now be hazarded. When the operation of our general system of revenue shall be better understood, and its advantages acknowledged, we may, without risk, introduce many new taxes which ought not now to be attempted.

11. The objections to a permanent settlement, arising from the existing restrictions on commerce and the want of opulent consumers, are founded on the same principles as the objections arising from the want of capital to extend the cultivation, and with these last they must stand or fall. The restrictions on the commerce, certainly, require early consideration; and they will, no doubt, be removed as soon, and to as great an extent, as the public exigencies will admit. They do not appear to me, however, to constitute any valid obstacle to the immediate conclusion of a permanent settlement; and it may be hoped that the operation of that measure will tend, more than any other, to the extension of individual wealth, and to the consequent increased consumption of all articles of trade.

12. I do not perceive, that the necessity for continuing a certain description of farmers in the Ceded Provinces in the possession of their farms for a further period of four years, can be considered to constitute any objection to the con-

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clusion of a permanent settlement of estates which are not under such circumstances. I must take this opportunity of observing, however, that after an attentive perusal of the proclamation issued by the late Lieutenant-Governor and Board of Commissioners, on the 14th of July, 1802, incorporated into Regulation XXV. of 1803, and of clause 3, section 53, of Regulation XXVII. of 1803, I am by no means satisfied that our orders of the 26th of February last, for the conclusion of the approaching settlement with the acknowledged proprietors of lands which have been let in farm during the two last settlements, in cases where the farmers have fulfilled their engagements, and where the proprietors did not claim the right of engaging for their own lands within the period of the first settlement, can be reconciled with the conditions under which the leases were granted to those farmers. These acknowledged proprietors must have had the option of engaging for the first settlement, if their rights were admitted within six months from the 14th of July, 1802; and for the second, if they were admitted within the period of three years from that date: and if they did avail themselves of that option, I am disposed to think that it must have been understood, as well by the officers of Government as by the farmers, that the latter were entitled to continue in the occupation of their farms, until the expiration of the tenth year from the formation of the first settlement.

13. I do not immediately recollect, that the extent of resumable land yet unascertained is stated by the late Board of Commissioners as an objection to the conclusion of a permanent settlement; but, at any rate, the investigation of the tenures under which these lands are held may be prosecuted, with equal facility, after the settlement shall have been made as at present, and the revenue of the lands which shall be found to be liable to resumption may be added to the jumma at the conclusion of the proposed inquiry.

14. The next, and, in my judgment, the most important objection to the immediate conclusion of a permanent settlement, is founded on the prevailing uncertainty with respect to the proprietary right in the lands, and the non-existence of any rules, applicable to the cases of the superior Talookdars and the village Zemindars, respectively, by which the Collectors of Revenue and the Board of Commissioners may be enabled to decide with whom the settlement should be made. It is true, that this question was referred to the Board of Commissioners on the 26th of February last, with directions to consult the several Collectors, and afterwards to submit, for the consideration and orders of Government, the draft of a Regulation for defining the relative rights of those persons; and it may be hoped that some progress has been made in the performance of this duty: but I doubt whether the interval which will elapse before the commencement of the ensuing year, when the new settlement must be concluded, is sufficient to admit of the acquisition of such accurate information on this important subject, as will be absolutely necessary to enable the Governor-General in Council to decide a question in which so many interests are concerned. I shall have occasion again to revert to this subject in a future part of the Minute.

15. I am not aware, that any very material inconvenience will arise in consequence of the doubtful value of the standard coin. The settlement is to be concluded in the Lucknow sicca rupee of the Furruckabad coinage, of which the actual value is declared in Regulation III. of 1806; and although a considerable period of time will probably elapse before this coin can be brought to circulate to the exclusion of all others, yet as the relative value of the other coins in use in the Upper Provinces has been ascertained (it is presumed with considerable accuracy), and has been fixed by the same Regulation, neither the Collectors of Revenue nor the landholders will have much difficulty in determining the amount of the payments to be made by the latter in rupees of sorts.

16. With regard to the risk of disappointment, should the settlement be disapproved by the Honourable the Court of Directors, I consider the answer of the late Marquis Cornwallis to the same objection to a provisional declaration of the permanency of the decennial settlement in Bengal and Bahar, as quoted by Mr. Colebrooke, to be equally applicable on this occasion. I think, however, that it will be prudent to instruct the Board of Commissioners to issue a positive injunction to all the Collectors, requiring them to explain, in the clearest manner,

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manner, to all with whom engagements are concluded, that the permanency of the settlement must depend on its confirmation by the Honourable Court, and to take special care that this provision shall be clearly specified in every engagement.

17. The sentiments stated in the forty-second paragraph of Mr. Colebrooke's Minute, on the baneful consequences which may be produced by frequent temporary settlements in the purity of the character of this service, have my entire concurrence; and I consider the removal of the means of abuse which the formation of a new settlement, under whatever restrictions and control, unquestionably affords to those whose principles of integrity and honour may be lax and unsettled, to be one very important advantage of a permanent settlement.

18. The observations of the late Board of Commissioners on the office of Tehsildar, do not appear to me to be sufficient to warrant any immediate alteration of the rules respecting the constitution of that office, established by Regulation XXI of 1806. Whether those rules shall be found to be compatible with the punctual realization of the public revenue, must be determined by the test of experience, and they may be either amended or abrogated at any future period of time. I consider it, however, to be proper to declare, that I entertain much doubt whether the alteration in the constitution of the office of Tehsildar will be found to be a measure of economy. The estimate of Mr. Colebrooke of the extent of the actual saving from the reduction of the allowance to the Tehsildars, will certainly be verified; but I do not conceive that the public revenue will be realized with nearly the same facility and punctuality as at present: and I apprehend that the irrecoverable balances, for some years at least, will be much more considerable than they have proved under the responsibility of the Tehsildars. It will afford me real pleasure, if this apprehension shall hereafter appear to be groundless.

19. Mr. Colebrooke is much more competent to speak of the general character of the Tehsildars than I am. The abuses practised by some officers of this description in the zemindary of Benares have undoubtedly been of great magnitude; but I am strongly disposed to believe that, in common with the generality of the natives of India, their conduct in the discharge of their official functions is greatly influenced by the character and proceedings of the European officers of Government under whom they are employed, and that under an active Collector of scrupulous intregrity, all gross abuse of the powers intrusted to them, under the original constitution of the office, may be, and frequently has been prevented. I avail myself of this opportunity to state my entire concurrence in the sentiment of regret expressed by the late Board of Commissioners, that the nature of our situation, as sovereigns of this extensive empire, necessarily compels us to exclude from almost all offices of responsibility and advantage the natives of India of rank and character. This I consider to be a very serious evil; but I am afraid that it does not now admit of remedy. I trust, however, that at a future season it will be practicable to admit persons of this description, whether Mahommedans or Hindoos, to a larger share in the management of the affairs of their country than could at present be intrusted to them with safety, or with that regard to the principles of rigid economy, which the state of public affairs so imperiously requires.

20. The proposition of the late Board of Commissioners for rescinding Regulation XI of 1793, and enacting a law, by which estates not exceeding in value 500 rupees per annum shall descend to the eldest son, to the exclusion of the remaining heirs, is undoubtedly of great importance, and ought not to be adopted without the most mature deliberation. The arguments by which the suggestion has been supported are, in my judgment, extremely forcible; but as the question does not require early decision, and as Mr. Colebrooke is of opinion that the evils arising from the law of succession, as it now stands, may be effectually removed by other means, it may lie over for future consideration.

21. The question of the relative rights of the Talookdars and village Zemindars must undoubtedly be decided on considerations of justice and preferable title, as recommended by Mr. Colebrooke. At present we are not in possession of information sufficient to enable us to give any opinion on the subject; and

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and I am by no means prepared to acquiesce in the proposition, that the village Zemindars ought to be entirely separated from the superior Talookdars, even if their condition shall be found to be precisely similar to that of the village Zemindars in Benares and Malicks in Bahar. By whatever means the village Zemindars may have been placed in a condition of subordination to the Talookdars, I am disposed to think that the existence of that subordination, for a long course of years, ought to be considered to constitute, in favour of the Talookdars, a right by prescription to the exercise over the inferior landholders of that degree of authority which may not be inconsistent with the principles of distributive justice. It is the duty of the ruling power to see that none of its subjects are oppressed: but I apprehend that the emancipation of an inferior from the authority which has so long been exercised by his superior, as to vest the latter with what is generally understood to constitute a prescriptive right to the exercise of such authority, even although no pecuniary sacrifice is required from the superior, must be considered to be a violation of the just rights of the superior. This question will certainly be considered with the attention to which, from its importance, it is entitled, when we shall be in possession of correct information with respect to the actual situation of the parties.

22. The powerful Talookdars in the zillahs of Allighur and Seharunpore can certainly prefer no claim of right to be continued in possession of their farms: but if there is any reason to apprehend that to deprive them of these at the present time would either excite them to rebellion, or occasion serious disgust and disaffection, it is my decided opinion, that this ought not now to be attempted, and that the conclusion of a permanent settlement, as well of their talooks as of their farms, ought to be postponed to a future opportunity. We have the testimony of the late Board of Commissioners, that at a season when every other part of the district of Allighur had suffered severely from the effects of the last year's drought, the lands in the occupation of Thakoor Diaram, of Hautrus, and of Bugwunt Sing, were in a high state of cultivation, and it may be inferred from this fact that they are not oppressive landlords.

23. The Acting Collector of Allighur, Mr. Claud Russell, has already given his opinion, that neither Diaram nor Bugwunt Sing would relinquish their farms without a struggle; and as Mr. Russell has held the office of Collector of Allighur from the period of its annexation to the British possessions, his authority with me has much weight. But if further information shall be deemed necessary, it may be called for through the Board of Commissioners, and the opinion of Mr. Crisp (who doubtless possesses much information on every topic connected with the affairs of the Ceded and Conquered Provinces) may be consulted.

24. The suggestion of the late Board of Commissioners, with respect to the additional security proposed to be granted to sureties, may be taken into consideration, when the opinions of the present Board of Commissioners and of the Sudder Dewanny Adawlut (to whom a reference is recommended by Mr. Colebrooke) shall have been received. If the information communicated by Mr. Salmon, the late Collector of Etawah, on this subject is correct, it is not to be expected that any sufficient security for the public revenue will be obtained at the approaching settlement, unless some means shall be devised for facilitating the recovery of the just claims of persons of this description from the estates of the petty landholders, for whom they may become responsible.

25. I am not aware of any objection to the proposition of Mr. Colebrooke for the revival of Section 17, Regulation VI of 1795, in the zemindarry of Benares, and its extension to the Ceded and Conquered Provinces; but before any regulation for this purpose shall be enacted, it will be proper to ascertain from the Board of Revenue, why the provisions in that clause have become obsolete in Benares (if such is the case), and to consult the opinion of the Board of Commissioners as to its extension (with any modification they may suggest) to the Upper Provinces. A considerable time must elapse before landed property can acquire its real value in those provinces; and it is much to be wished that, until then, all sales of land could be avoided.

26. I have long been satisfied that the Board of Revenue in Calcutta can exercise no efficient control over the officers of Government employed in the collection

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collection of the revenue in the Ceded and Conquered Provinces, and that the establishment of a local Board of Superintendance, possessing the same powers as are now vested in the Board of Commissioners, is extremely desirable.

(*Signed*) J. LUMSDEN.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 30th December 1809.

Revenue Letter from Bengal, 30 December 1809.

98. We have the satisfaction, however, to be able to point out, for the consideration of your Honourable Court, the reports furnished by the Board of Commissioners upon the settlement of the district of Agra.*

99. We shall not attempt, until the receipt of the revised and final settlement account, to draw any arithmetical comparison between the present and the former jumma, as exhibited in the general statement of the Ceded and Conquered Provinces, contained in the third paragraph of the dispatch from this Government of the 21st August 1806. We cannot, however, omit to draw the attention of your Honourable Court, generally, first to the large increase of jumma stated in the above-mentioned report in the district of Agra; and secondly, to the considerable reduction already effected in the expense of the tehsildarry establishments. A portion of the former is indeed nominal, arising from the resumption of the jaghires which had been granted to the connections of Dowlut Rao Scindia, and which have been since commuted for pecuniary allowances. The net increase is, however, still considerable, and the reduction effected in the tehsildarry establishments is a clear saving to Government.

100. We shall embrace the earliest opportunity of submitting to you the most explicit information on this important and interesting subject.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 15th January 1812.

Revenue Letter to Bengal, 15 January 1812.

Letter from, dated 30th Dec. 1809. 'ar. 98 to 100.) Triennial settle- ent of the district of Agra.

Par. 59. Till the revised and final settlement account of this district, which you have promised to transmit, comes before us, we are unable to draw any comparison between the present and the former jumma.

60. Our attention, however, having been repeatedly attracted, in the course of your late correspondence in this department, to the very important subject of a perpetual settlement of the Ceded and Conquered Provinces, the revenues of which, since the period of their acquisition, have been administered under temporary arrangements, we embrace this opportunity of renewing a discussion upon which we have already entered, in our dispatch dated 1st February 1811, paragraph 15, and which you will have perceived, from that communication, engages much of our solicitude.

61. If we can judge from the tenour of your correspondence, it would seem that you consider the measure of extending to the Ceded and Conquered Territories the permanent settlement, on precisely the same footing on which it has been established in the Bengal provinces, as one, the policy of which does not admit of doubt, and the adoption of which ought not even to be delayed.

62. In the papers to which reference is made in the paragraphs to which we are now replying, we find a decision couched in the following terms, and communicated by your Secretary to the Board of Commissioners, in a letter dated 4th August 1809.†

63. " The Governor-General in Council has been pleased to approve and " confirm the triennial settlement concluded by the late Acting Collector " of Agra. His Lordship in Council has likewise been pleased to determine, " that

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* Revenue Consultations, 4th August and 1st September 1809.

† Paragraph 2.

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" that the assessment fixed in the last year of that period, amounting to Rupees " 3,12,495, be considered permanent, with the reservation of the approval of " the Honourable the Court of Directors."

64. In explaining the reasons which induce us to withhold our sanction from this resolution, we shall take occasion to state several suggestions which occur to us, as presenting questions worthy of the most mature deliberation, without (at least in this stage of the discussion) meaning to found upon them a fixed rule of conduct to which you are inflexibly to adhere. To the formation of any system connected with the administration of India, we are fully aware that, besides a studious attention to the general principles of political economy, an intimate knowledge of the character and manners, the habits and prejudices of the natives, is required; and we could have wished that you had put us fully in possession of your views upon the subject of the depending settlements of our territorial revenues, together with the grounds on which they rest, without taking it for granted that the plan now in operation in Bengal is indisputably the best that can be framed, in reference not only to past experience, but to its probable operation in future. An exposition of the doubts which we entertain will give you an opportunity of supplying this omission, and may lead either to improvement in that plan, or a more entire conviction that improvement is unnecessary.

65. We have uniformly been of opinion, that supposing the principle of the permanent settlement in the Bengal provinces to have been as politic and wise as the sentiments which dictated it certainly were liberal and disinterested, a similar settlement ought not *hastily* to be introduced into territories which have but recently devolved under our anthority, and with the resources of which we must be imperfectly acquainted.

66. The Company had been in possession of Bengal for nearly thirty years before the Government fixed limits to its demands upon the land: it was not, therefore, without surprise, that we were informed, in your Revenue Letter dated 28th October 1808, of your having deputed two Commissioners, for the purpose of extending that settlement to a vast extent of country which was acquired, by treaty and conquest, only five and six years before.*

67. Upon the coast, experience has already shewn the ill effects which we apprehended might result from precipitating such an arrangement. The permanent settlement which was introduced into the province of Dindigul totally failed; and after sustaining a considerable loss of revenue, the Madras Government has been obliged to resort to the establishment of a system of village leases.

68. We are the more surprised at your resolution, declaring the triennial settlement of the district of Agra permanent, with the reservation of our sanction, as it is an open departure from your own Regulations. In Regulation IX, 1805, the provisions of which are expressly applied to the settlement of the zillah of Agra, it is enacted, " that three successive settlements of the " land revenue, in the territory aforesaid, shall be concluded for the following " periods of time: first, for the years 1213, 1214, and 1215, fusily; secondly, " for the years 1216, 1217, and 1218, fusily; and, thirdly, for the years " 1219, 1220, 1221, and 1222, fusily," under the terms and conditions therein specified: at the conclusion of which term (and not till then) a permanent settlement was to be concluded only *for such lands as might be in a sufficiently improved state of cultivation to warrant the measure.*

69. Instead, however, of following the course prescribed by this Regulation, we find, in your decision already quoted, the second triennial settlement of the three declared permanent, subject only to our approval, without regard, as far as we can perceive, to the state of cultivation at the time, or waiting the progress of improvement between the termination of fusily 1218 and the commencement of fusily 1223, as originally intended and apparently definitely arranged.

70. Upon

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* Cuttack was ceded to the Company by the treaty of peace concluded with the Rajah of Berar, dated 17th December 1803, and the provinces in Oude were ceded by the treaty with the Nabob Vizier, dated 10th November 1801.

Revenue Letter to Bengal, 15 January 1812.

70. Upon this ground, as well as upon those stated in the preceding paragraphs, we have no hesitation in withholding our acquiescence from the decision above quoted.

71. But it is not merely to the question of time that we mean to confine our observations.

72. We have, in paragraphs 31 to 37 of our dispatch dated the 1st of February 1811, pressed upon your consideration the expediency of so far limiting the perpetual settlement of the territories in India which still remain unsettled, as to guard against the inconvenience which is now felt in those provinces, where a permanent settlement of the land revenue has been established, by the loss which Government must sustain from a gradual and increasing depreciation in the value of money.

73. Whether, in addition to this precaution, provision might not also be made for a certain moderate participation, on the part of Government, with the landholders, in the profits which they may derive from the improvement of the land, is the question to which we would now draw your attention.

74. The propositions are in themselves very distinct; and though the former does not necessarily preclude the latter, the second, if acted upon, would in a great measure render the adoption of the first unnecessary.

75. To prevent all misapprehension, it may be proper to observe, in setting out, that the question, as we have here stated it, will, if decided either way, leave the measure of assigning the lands in perpetual property to the landholders equally unembarrassed. The point to be determined is simply this: whether, in the *future* settlements of the lands, we shall give an irrevocable pledge to the whole body of proprietors, that in no circumstances, and under no possible contingency, we shall increase our demand upon this fund of revenue, whether that demand be considered in the light of a tax or a quit rent.

76. True it is that an arrangement, underwhich the Government would reserve to itself a claim upon a share of the value of the increased produce of the land, or rather the right of augmenting the land-tax in proportion to the increased power of the land to pay it, does imply a departure from the *principle* of the permanent settlement in Bengal, which has secured to the proprietors of estates the *whole* advantage of a rise in their rental.

77. But it may, we think, admit of doubt, whether that principle has proved so beneficial in practice; or whether, notwithstanding the high and enlightened authorities by which it has been sanctioned, it be so indisputably just in theory, as to entitle it to an unreserved recognition in all settlements of the land *in time to come.*

78. That the hopes which were entertained, at the period of the introduction of the permanent settlement into Bengal, of Government being able to compensate itself for the sacrifice which it made in fixing to perpetuity the maximum of its claims upon the land by taxation on other objects, have not been realized, will be manifest, on comparing the amount of the public revenue at that time and the present, together with the sources from which, at the two epochs, that revenue was and is derived. And this comparison will, we think, warrant the inference, that it is to the territory of India which the Government must, for a considerable period to come, look for the means of its own support, and that, by declaring the land-tax unalterable, we are, in effect, affixing bounds to our resources, whilst the extent of our possible exigencies remains unlimited.

79. Indeed, it would not now be very difficult to account for a result, which by the framers of that settlement was probably either not foreseen or not duly appreciated; but whatever may be the causes to which it is ascribable, it would not only justify, but call for an investigation, whether, under a somewhat different mode of settlement, all the advantages of the other may not be obtained, in an equal or superior degree, while the great disadvantages attending it will not be felt.

80. We are not aware, that a settlement, in which Government should reserve to itself the right of raising the assessment upon the land, in proportion to

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to the growing wealth of the proprietors and its own increasing wants, would be found either very exceptionable in principle or difficult in practice.

81. Were a tax imposed which should be in proportion to the amount of the annual produce of the soil, or which should vary even with every variation of the rent, it might, besides being difficult of collection, prove in its operation fatal to improvement.

82. But a medium may be tried, between a land-tax varying from year to year, according to the produce or according to the rent, and a permanent land-tax never to be varied at all. Openings may be left at stated periods, too distant to retard improvement, both for regulating inequalities to which every land-tax, assessed according to a general survey and valuation, is liable in course of time (different parts of the country being susceptible of different degrees of improvement), and for recruiting the funds of the Government, when they are found inadequate to the demand of public exigencies.

83. In Europe, the duration of lives, one with another, is calculated at about fifteen years. If this calculation will apply to India, a settlement liable to revision on the succession of every new incumbent to an estate, would give life-security to the Zemindars, and at the same time establish a reservation sufficiently favourable to the interests of the Company.

84. We perceive, however, three objections to which a settlement of this description is liable:—First. Instead of preventing the inequalities to which every permanently fixed assessment is liable, it would probably rather multiply them in the course of any given period of time. The assessment on one estate might not be revised once in fifty years, whereas the assessment on another might have been increased five different times under the operation of the same rule.—Secondly. As instances of the demise of the proprietors of estates would be occurring every year, the duty of reassessing such estates would devolve upon the Collectors of Zillahs, and throw more power into their hands than it might be expedient that any individual, holding that situation in the service, should possess.—And, thirdly. In cases were estates were transferred by sale or otherwise, during the life-time of the proprietor, a difficulty would arise, whether they ought to be reassessed or not, and a decision either way would be attended with much inconvenience.

85. It is worth consideration, therefore, whether it would not be a more eligible plan, upon the whole, to fix a certain interval between each term of assessment, at the expiration of which a general revisal of the relative proportion of the existing tax to the increased, stationary, or decreased state of the improvement in the several provinces, should take place under the more immediate auspices of Government, and by a commission appointed expressly for that purpose.

86. It would be a point of some delicacy, to settle the period during which each assessment ought to last. Were this period too short, the proprietor would not have a sufficient inducement to improve his estate, and were the period too long, the object of Government, in adopting this limited mode of settlement, would be in some measure defeated. But lest it should, in any degree, tend to discourage improvement, the term should rather be too long than too short.

87. At the periods fixed for revising the assessments, there might be some difficulty in ascertaining, with precision, the progress of improvement; but we have no apprehension that this difficulty would be insurmountable.

88. Let it be recollected, also, that there is a greater facility in India, than perhaps in any other country of the world, of ascertaining the progress of improvement and the state of production, not only from the provincial surveys which have been executed under the auspices and by the servants of Government, but from the village accounts, where the cultivation and produce of every year are recorded, and which lie open to the inspection of the officers of revenue.

89. It may, indeed, be urged, that inspections of this nature into the concerns of individuals are troublesome and vexatious. But the natives of India have

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have been always accustomed to them, and they do, in fact, take place in certain circumstances, even under the permanent settlement.

90. We are fully sensible of the caution with which the best digested speculations ought to be received into any scheme of practical policy; but it is no demerit, at least in the plan now brought forward for discussion (we repeat that it is not prescribed for your implicit adoption), that the suffrage of one of the most enlightened writers on political economy may be quoted in its favour. " In all the variations of the state of society," says Dr. Adam Smith, " in " the improvement and in the declension of agriculture, in all the variations of " the value of silver, and in all those in the standard of the coin, a tax of this " kind would, of its own accord and without any attention of Government, " readily suit itself to the actual situation of things, and would be equally just " and equitable in all those different changes."*

91. When the term of the settlement is once fixed (suppose for ten, fifteen, or twenty years), it should be distinctly understood, that it will be renewed at its expiration for the same period, subject to an augmentation of assessment. This understanding, from the beginning, between Government and the proprietors, will, in the words of the author above quoted, " give to the rule of " settlement the character of a perpetual and unalterable regulation, or what " may be called a fundamental law of the common-wealth, rather than that of " a tax to be levied according to a certain valuation."

92. Dr. Smith further observes: " To draw the attention of the sovereign " towards the improvement of the land, from a regard to the increase of his " own revenue, is one of the principal advantages proposed by this species of " tax." This argument, which when generally put is unquestionably just, derives additional weight from a particular application of it to the state of India, and to the peculiar nature of some of those duties, on the part of the Government, which are consecrated by ancient usage, and in the performance of which, established custom, as well as a sound view of its own interests, forbids it to relax.

93. In a highly improved state of society, and for a people wealthy, prosperous, and far advanced in useful science, to provide the means of defence and protection is almost the sole duty of the Government. The grandest and most expensive undertakings may then with safety be left to individual enterprize or the excitement of public spirit; and the wisest policy of the sovereign is to allow his subjects to pursue their own interests in their own way, and according to their own judgment.

94. A different, and in some respects an opposite duty, belongs to the sovereign of a people, poor, indolent, and ignorant. Besides providing for their external and internal security, by arms, negociation, and salutary laws, it is necessary that his government, for the purpose of producing a happy change in the character and fortunes of the nation, shall occasionally aid individuals with advances of capital, and take upon itself the construction and maintenance of works of great public utility.

95. We find that the sovereigns of India have long been in the practice, not only of advancing money to the cultivators and weavers, with the view of promoting the agriculture and manufacture of the country, but of fencing the country against sudden and destructive inundations, and of supplying the land in the dry season with the means of artificial irrigation. The task of banking the rivers, of constructing and upholding tanks and reservoirs, has thus, by established usage, become a duty of the Government.

96. The advantages which must result to agriculture from such constructions are too obvious to require development; and as long as the revenue of Government consisted in a fixed proportion of the produce of the soil, it was clearly its interest to continue and extend that system of active vigilance and precaution, by which the productive powers of the land could be best protected and secured.

97. Under the permanent settlement, we have fixed to perpetuity our demand upon the land, without renouncing the obligation of continuing our care

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* Wealth of Nations, Book V, Chap. II.

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of what in Bengal is called the poolbundy, and in the southern parts of India, of the tanks and watercourses. The consequence of this arrangement is, either that the whole advantage of these mounds, reservoirs, and canals, is ceded to the Zemindars, while all the trouble and expense of upholding and keeping them in repair is defrayed by the Government; or that Government is exposed to the temptation of relaxing in its zeal, and moderating its disbursements on account of works of great public utility, but in the preservation and extension of which it has no direct nor immediate interest.

98. If, as has been shewn, a duty of this nature be imposed upon the Government of India, by ancient usage as well as by the total inability of the people to perform it with their own scanty means, it will, we think, be difficult to reject the conclusion, that the sovereign has a right to indemnity for the expense incurred in the undertaking; that the certainty of obtaining such indemnity can alone furnish security for the duty being performed as it ought to be; and therefore that a settlement of the land, under which this indemnity would always be within the reach of Government, is preferable to one under which all prospect of compensation is excluded.

99. To a Government taking an interest in the improvement of the country, with a view to the increase of its own revenue, it might be a farther subject of consideration, whether more could not be done than has hitherto been attempted towards bettering the system of Indian agriculture.

100. The rural economy of the Hindoos, we understand, generally speaking, to be wretched in the extreme. The rudeness of their implements, the slovenliness of their practice, and their total ignorance of the most simple principles of science, are said to be equally remarkable.*

101. It has, however, been stated in a late publication,† that the agriculture of some parts of the Mysore constitutes an exception to this remark, while it shews the Hindoo farmer in certain situations to be neither stupid nor indocile.

102. Whether the general system of cultivation be susceptible of improvement, and whether Government can successfully contribute to the accomplishment of so desirable an object, are questions, though of high moment, perhaps not easy of solution. But if an attempt at improvement is at all to be hazarded under the auspices of Government, it surely cannot be made, in any way, with such prospect of success, as when coupled with a plan for rendering it subservient to the increase of the Government revenue, as well as to the prosperity of its subjects.

103. The nature of this attempt, and the mode in which it ought to be directed, it would rest with those to point out, whom residence in the country, and an intimate acquaintance with the characters and manners of the natives, may have qualified for giving advice upon such topics.

104. It is, of all things, desirable to ascertain, whether the rude implements and accustomed processes of the Indian peasant could be advantageously supplanted by those of Europe; and whether the establishment of experimental farms in various parts of the country, under the superintendence of proper persons selected by Government for the purpose, might not be useful, in the way of example, as a corrective of some of the vices and defects of the prevailing system.

105. We are fully sensible that the poverty, prejudices, and indolence of the natives of India, strongly operate against improvement. These are, in fact, the most inveterate enemies to improvement in all countries; but they are no where invincible, when met with prudence, skill, and perseverance. We do not mean that we should vexatiously interfere with the usages of the inhabitants, or that we should attempt forcibly to change their habits: far from it. But, on the other hand, when their habits are bad, let us not plead their attachment to them, as an apology, perhaps, for our own indolence in not endeavouring

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* Dr. Tenant's Indian Recreations.—Remarks on the state of Agriculture, in the District of Dinagepore, by W. Carey, Esq. Asiastic Register, Vol. X.—Mr. Colebrooke's Treatise on the Agriculture and Commerce of Bengal.

† Historical Sketches of the South of India, by Lieutenant-Colonel Wilkes.

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vouring to correct them. Our efforts may for a long time be unavailing; but if judiciously directed, we do not despair of their eventual success.

106. The observations which we have been led to make upon the settlements of Cuttack and Agra* will inform you of the general views which we entertain, relative to the introduction of a permanent settlement of the territorial revenues of our more recently acquired possessions.

107. From these communications you will infer:—First, That supposing the permanent settlement, as established in Bengal, to be as perfect as any system of revenue administration can be made, both in relation to the provinces where it now obtains, and those provinces where it may be found expedient, at some future period, to extend its operation, all precipitation or haste in the completion of this arrangement are to be avoided, from a regard not only to fiscal advantage but to considerations of general policy.—Secondly, That in case of the farther extension of this system, sound discretion prescribes the adoption of some precaution, to prevent, in other instances, the recurrence of the inconvenience which is now felt, from the depreciation which has taken place in the value of the precious metals since the period of its first introduction into Bengal.—And, thirdly, That it is a question, the discussion of which we would not wish to be considered as foreclosed by any past decision, whether it may not be wise in Government to make provision, in the future settlements of the lands, not only against the loss which it may sustain from a depreciation of the medium in which its revenues are paid, but also for a moderate participation, at distant intervals, with the proprietors in the growing improvement of the country.

108. The subject you will yourselves feel to be of such importance, as to call for the most anxious inquiry and mature deliberation. It is, therefore, unnecessary for us now to say more, than that we expect to be furnished, at no very distant period, with a full and reasoned communication of your sentiments upon the different questions involved in the discussion.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 31*st August* 1810.

Revenue Letter from Bengal, 31 August 1810.

Par. 15. On the proceedings noted in the margin† is recorded our correspondence with the late Commissioner in Cuttack and with the Board of Revenue, respecting the depending settlement of that district. The following is an abstract statement of the jumma, agreeably to the settlement now concluded:

1217	Rupees 13,64,700
1218	14,09,177
1219, and provisionally in perpetuity,	14,54,502

16. On comparing the ultimate jumma with the jumma of the year 1216, it appears that, under the present settlement, an annual increase of Rupees 1,20,583 will be obtained in the land revenue of the district, supposing the settlement to remain fixed in perpetuity.

17. No particular circumstances have occurred, in the performance of the above-mentioned duty, to require explanation from us. All the reasons which can be assigned in favor of a permanent settlement in the western provinces, apply equally, or perhaps in a stronger degree, to Cuttack, in consequence of the poverty of the people; but, as intimated in our separate letter of the present date, we postpone any general reflections on this important question, until we shall be able to take a more comprehensive view of the effects of the depending settlements throughout the Ceded and Conquered Provinces.

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* Vide paragraphs 15 to 54, letter dated 1st February 1811.

† Revenue Consultations, 2d February and 9th March 1810.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 9th September 1812.

Letter from, 31 August 1810, Paragraph 15 to 17.

Revenue Letter to Bengal, 9 September 1812.

Par. 9. We cannot admit the policy of realizing the Government revenues by the means of farmers, who, as in the present instance, have no other interest in the soil than is derived from their contract. Our own opinion is, that the farming system is oppressive to the contributors, and must be ultimately injurious to the resources of the country; and we therefore give a decided preference to a detailed collection of the revenue for the cultivators of the land, by the native cutcherry servants, acting under the immediate authority and superintendence of the European collectors. This mode of administration is, no doubt, troublesome from its details in the early period of its operation; but the labour is considerably diminished, when the rents are once adjusted and the rights of all parties are defined. It also necessarily occasions some increase of expense, and is liable to some abuse, from the power which it lodges in the subordinate officers of Government; and we are aware, that it cannot be made to attain all the advantages of which it is susceptible, until a local survey, which ought ever to form the ground-work of this system of collection, can be completed. Still these objections do not appear to us, upon the whole, to have so much weight as those to which the farming system is liable. Experience has shewn, both in the extensive territories ceded to the Company by the Nizam in the Deccan, and also in the pergunnah of Broach, under the Presidency of Bombay, where the lands, since the period of their acquisition, have been under a ryotwar plan of management, that the difficulties attending that system may be surmounted by the intelligence, zeal, and integrity of the principal Collectors, and that, far from being incompatible with the improvement of the country and a punctual realization of the public revenue, it has been eminently conducive to both.

10. We are the more surprised at your having had recourse to the farming system in Cuttack, because we find, from your late advices, that in the Upper Provinces, where it seems to have been prevalent, you have considered the resumption of the farms to be so desirable in itself as to justify considerable sacrifices on the part of the Government for its attainment. In the 54th paragraph of Mr. Colebrooke's Minute, recorded on your Consultations of the 20th June 1808, he gives it as his opinion, that it would be for the interest of Government to grant the powerful Talookdars their entire estates in jaghire, in lieu of the more extensive farms held by them for an inadequate tribute. We know not whether an adequate tribute may have reconciled Mr. Colebrooke to the introduction or continuance of the system in another quarter; but that appears to us to be only one of the many considerations applicable to this important and delicate question.

11. On the expediency of declaring the present settlement of the revenues of Cuttack permanent at the conclusion of 1219 fusily, we refer you to paragraphs 15 to 40 of our dispatch dated the 1st February 1811, where a full exposition of our sentiments is given.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 15th September 1808.

Revenue Letter from Bengal, 15 September 1808.

Par. 40. Having thus stated to your Honourable Court the manner in which the Commission* is now organized, we proceed to the consideration of the highly important arrangements intrusted to its superintendence.

41. In the 37th paragraph of our dispatch, dated 31st July 1807, we had the honour to observe as follows. On a reference to Section 5, Regulation X, 1807, your Honourable Court will observe, that a declaration has been made to the landholders, "that the jumma which may be assessed on their estates "in the last year of the settlement immediately ensuing the present settlement, shall remain fixed for ever, in case the Zemindars shall now be willing to engage for the payment of the public revenue on those terms in perpetuity,

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* Speaking of the second Board of Commissioners in the Upper Provinces.

"petuity, and the arrangement shall receive the sanction of the Honourable "the Court of Directors."

Revenue Letter from Bengal, 15September1808.

42. Had the considerations which dictated that important measure been in any respect new, it is probable that the late Governor-General, notwithstanding his extensive and accurate knowledge of the subject, would have hesitated in the adoption of it, or at all events, that he would have recorded more at large his sentiments upon it. The question, however, had received the most mature consideration and the most ample discussion, on the conclusion of the permanent settlement in the provinces of Bengal, Behar, Orissa, and Benares. The arguments for and against the measure had been again fully canvassed, on the introduction of the permanent settlement into the territories dependent on the Presidency of Fort St. George. All the objections which had been advanced by the opponents to a permanent settlement, had been fully and ably answered on both those occasions. The measure had, in both instances, received the sanction of your Honourable Court. It was difficult to conceive an argument against the arrangement in the Ceded and Conquered Provinces, which had not been already urged against it in Bengal and at Fort St. George, and as already noticed, which had not been fully answered. But, above all, experience had justified all those conclusions; and the solid advantages which had arisen from the operation of the settlement in the provinces of Bengal, &c. did not appear to leave a doubt of its beneficial effects in the Ceded and Conquered Provinces. It is further to be observed, that the establishment of a permanent settlement, at present, in the Ceded and Conquered Provinces, is only the anticipation, by a very few years, of a measure which Government was at all events pledged, by Regulations formerly promulgated and long since submitted to your Honourable Court, to adopt, for the ease and welfare of the inhabitants of those provinces.

43. But notwithstanding all these considerations, the late Commissioners appear to have been early impressed with doubts of the expediency of the immediate conclusion of a permanent settlement in the territories subject to their control; and after the occasional intimation of those doubts in different parts of their correspondence, they submitted their sentiments at large on the subject, in a report recorded on the 20th of June last.*

44. Allowing to Mr. Cox and Mr. Tucker all possible credit, for the motives by which they were influenced in the discussion of the subject, and for the ability with which they have treated it, their report has not occasioned any alteration in the sentiments which we before entertained, with respect to the immediate establishment of a permanent settlement in the Ceded and Conquered Provinces, with the exception of a few particular places, in which, from local and peculiar circumstances, or from subsisting engagements with farmers, an over-ruling necessity will compel us to suspend the adoption of that measure.

45. We shall not attempt, in this place, to take any review of the reasons assigned by the late Commissioners in support of their opinion: the Report itself, from the importance of the question, will no doubt attract the particular attention of your Honourable Court. In like manner, we deem it equally unnecessary to state, in this dispatch, the arguments which may be opposed to the reasonings and conclusions of the Commissioners, as your Honourable Court will find them fully detailed in the Minutes recorded by Mr. Lumsden and Mr. Colebrooke, respectively, on that important subject.*

46. On this point, the Governor-General begs leave to add, that on a mature consideration of all the documents connected with the establishment of a permanent settlement in the provinces of Bengal, Behar, Orissa, and Benares, and in the territories dependent on the Presidency of Fort St. George, and of all the reports and minutes respecting the proposed permanent settlement in the Ceded and Conquered Provinces, he was entirely satisfied of the sound policy, or rather of the urgent necessity of that measure; and his Lordship has only been prevented from recording these sentiments in detail on the proceedings, with the other papers on the subject, by the severe pressure of other public business. The ample discussion which the subject has undergone, may possibly appear to his Lordship, on a review of the papers, to render any further observations

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* Revenue Consultations, 20th June 1808.

Revenue Letter from Bengal, 15September1808.

vations on the subject from him unnecessary; but should circumstances appear to require it, the grounds on which he entertains the sentiments above stated will be recorded in the usual form of a minute, and hereafter submitted to your Honourable Court.

47. With the ample materials thus afforded to assist the judgment of your Honourable Court, and with the express reservation originally introduced into the Regulation, that the arrangement in question must be considered subject to your confirmation, we only deem it necessary to observe, that we have directed the present Commissioners to proceed, in the conclusion of the present settlement, on the prescribed principles;* having at the same time furnished them with such instructions as have appeared to be necessary, on other questions which had been brought under consideration with the discussion of the settlement.

48. Next to the permanency of the settlement, the most important question agitated in the documents above noticed is, the constitution of the office of Tehsildar in the Ceded and Conquered Provinces. This office appears to us to have been constituted in those provinces and in the province of Benares, whence the plan was taken, entirely on erroneous principles. If the complete separation of the judicial and revenue officers was essential to a pure administration among the servants of the Company, who had every encouragement to the faithful discharge of their duty which the prospect of honours and rewards could afford, and if this principle be fully recognized and adopted in every well governed state, the separation of the officers of police and revenue was still more essential among a class of people, in whose minds the moral principle is confessedly weak. The mischiefs which have arisen from the abuses committed by the Tehsildars have been proportioned, both in the province of Benares and in the Ceded and Conquered Provinces, to the deviation from the principles of true policy apparent in the constitution of the office.

49. Without enumerating the particular instances in which we have been compelled to dismiss the Tehsildars from their offices, on account of misconduct, the reports which we had the honour to submit to you, with our dispatches from the Judicial Department of the 31st of July, together with those transmitted by the present opportunity, will fully satisfy your Honourable Court of the means which the Tehsildars in Benares possessed of perverting the influence of their office to the worst of purposes. In like manner, the Reports from the Board of Commissioners, recorded with the other documents above noticed on our proceedings of the 20th of June last, will shew, that the greatest abuses have also been committed by the same description of officers in the districts of Allahabad and Goruckpore.

50. It was not, however, exclusively on these grounds, urgent and imperious as they were, that it was determined to effect an entire reform in the office of Tehsildar in the Upper Provinces, as noticed to your Honourable Court in our former dispatches. Considerations of public economy had likewise their weight in the adoption of that resolution. At present, the Tehsildars receive eleven and a half per cent. upon the amount realized by them, as a reward for their services, as officers of police and as subordinate collectors of the revenue, and nearly the whole of the revenue, amounting in the Ceded and Conquered Provinces to Rupees 2,46,71,928, and in the province of Benares to Rupees 38,88,372, is collected through that channel.

51. The late Commissioners appear to entertain doubts, whether the abuses charged against the Tehsildars have been carried to the extent supposed; and still more, whether the benefits expected, in point of public economy, will be realized. That individuals among them may be clear from all sort of malversation, we are willing to hope; but, in a case of this nature, it must be sufficient to shew, that the office is capable of being rendered an instrument of oppression, and that it has, in fact, been in many cases applied to that purpose, to render a reform of it not only expedient but indispensably necessary.

52. With respect to the saving of expense expected by these means, it is indeed highly probable, that among a class of people accustomed, under the Native Governments, to every species of misrule, balances will accrue, and that other temporary and partial difficulties may arise in carrying the proposed reform into

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* Revenue Consultations, 20th June, 1808.

Revenue Letter from Bengal, 15September,1808.

into effect. Judging, however, from the operation of the plan in those places in which it has hitherto been carried into execution, in consequence of the removal, death, or resignation of some of the Tehsildars, we see no reason to doubt, that the expected saving will ultimately, if not immediately, be effected, as may be seen more particularly from the statement prepared by the Secretary, and recorded on the proceedings of the 20th June.

53. We should, however, deem the reform of this branch of the internal administration of the Upper Provinces very incomplete, if it terminated with the arrangements proposed to be immediately adopted; that is, the separation of the native officers of police and revenue, and the appointment of the latter on reduced allowances. Instead of terminating in that manner, we trust that the plan now adopted will gradually lead to the abolition of the office of Tehsildar in Benares and in the Ceded and Conquered Provinces; and that the landholders, satisfied that their own interests are in unison with those of the Government, will be ready to pay their revenue directly into the treasury of Government, without the intervention of any native officer, as is now done (with very few exceptions) by the landholders, in the provinces of Bengal, Behar, and Orissa.

54. With respect to the other points discussed in the documents above noticed, we deem it unnecessary to enter into any particular examination of them in this dispatch. Many of them, indeed, are of high importance; such as the separation of the village Zemindars from the authority of the superior landholders, on the principle on which the Talookdars of a certain description were separated from the authority of the superior Zemindars, when the permanent settlement took place in the province of Bengal, &c., and the respective rights of Zemindars and farmers to a renewal of the settlement under the existing Regulations. But the fullest information on those points will be found in the documents to which we have above had the honor to refer your Honourable Court.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 29th January, 1813.

tter from, dated 15th September 1808.
(Par. 40 to 55) Permanent settment of the territorial revenue, ced under the superintendence of Commissioners, strongly recomnded.—Expediency of reforming tehsildarry establishments.

Revenue. Letter to Bengal, 29 January 1813.

Par. 8. It is only necessary, at this time, to direct your attention to the different dispatches referred to in the margin,* in which we have conveyed to you our sentiments upon the important subjects brought before us in these paragraphs. You observe, in paragraph 46, that the Governor-General is entirely satisfied of the sound policy, or rather of the urgent necessity, of introducing the permanent settlement into the Upper Provinces, and that he will record his sentiments upon the question, should circumstances appear to require it. Upon a measure of so great moment, we shall be happy to receive a communication of Lord Minto's sentiments in detail, and to bestow upon them that deliberate attention to which his opinions are so well entitled: but we must again repeat our positive instructions, that the permanent settlement shall not be further extended, without our express concurrence and directions.

(*Department of Ceded and Conquered Provinces.*)

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 31st August, 1810.

Letter to, 27th February 1810.
(Par. 45 to 47.) On the subject declaring the settlement of the ded and Conquered Provinces per-
nent.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 31 August 1810.

Par. 28. We deem it unnecessary, on the present occasion, to enter into any detailed discussion regarding the permanent settlement in the Ceded and Conquered Provinces: first, because the principal reasons which can be assigned, *à priori*, for that measure, have been already submitted to you; and secondly,

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* Revenue Dispatch (department of Ceded and Conquered Provinces), 27th February 1810, par. 43 to 47; Revenue Dispatch, 1st February 1811, par. 15 to 42; Revenue Dispatch, 27th November 1811; Revenue Dispatch (department of Ceded and Conquered Provinces) 15th January 1812, par. 59 to 108.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 31 August 1810.

secondly, because the reports and information which we are now receiving from time to time from the Board of Commissioners, respecting the progress made in the performance of that duty, will probably, when complete, establish the expediency and sound policy of the measure, beyond a question, to the entire satisfaction of your Honourable Court.

29. We shall advert, in a subsequent part of this dispatch, to the reports received from the districts in which the settlement has been already provisionally concluded. It is only, however, by considering the whole question together (that is, by weighing, on the one hand, the considerable increase which will, in the aggregate, be obtained under that settlement, and the encouragement thus afforded to the agriculture and to the general improvement of the country; and, on the other, the embarrassments which would arise from the revival of any further inquiry respecting the resources of the lands, and the temptation which such inquiries uniformly hold forth to abuse and corruption), that a mature and sound judgment can be formed on the question. We trust that it will be in our power to furnish the general report here noticed, in a few months from the present period.

61. In the 90th to the 105th paragraphs of our dispatch of the 30th December last, we had the honour to notice briefly the settlements which had been concluded of the district of Agra, and of the lands which had heretofore been held in farm by certain persons possessing considerable power and influence in the district of Allighur, and of the lands still held by those persons under a mocurrary tenure.

62. We now beg leave to draw your attention to the reports furnished by the Board of Commissioners upon the settlements concluded in the district of Etawah, and of the remaining part of the district of Allighur.

63. We shall confine ourselves, on the present occasion, in both those cases, to an abstract statement of the jumma, reserving any general remarks or propositions, to which the execution of this important duty may give rise in our minds, until we shall be enabled to take a more comprehensive view of the effects of the settlement, with respect to the resources of Government and the condition and happiness of the people.

ETAWAH.*

1216	28,60,986
1217	29,33,663
1218	29,44,841
1219, and provisionally in perpetuity,	29,39,505

Remaining part of ALLIGHUR.†

1216	17,78,585
1217	19,36,755
1218, and provisionally in perpetuity,	20,74,010.

64. Comparing the foregoing abstract with the jumma of the year 1215, it will appear that, in the district of Etawah, the assessment of the year 1219 (provisionally fixed in perpetuity) exceeds that of the year 1215 by Rupees 3,51,392; and that, in the remaining portion of Allighur, the assessment of the year 1218 (provisionally fixed also in perpetuity) exceeds that of the year 1215 by Rupees 4,00,906.

65. It will likewise afford to your Honourable Court satisfaction to observe, that in the former district the expense of the tehsildarry establishments has been reduced to less than two per cent. upon the jumma, and in the latter district to Rupees 3. 3. 3 per cent. on the jumma.

66. The allowance granted to the Tehsildars, under the old and objectionable system, was eleven and a half per cent. on the jumma. Of that allowance, one half per cent. was ordinarily considered applicable to purposes of police, and the remaining ten per cent. was regarded as the charge of collection. The saving, however, effected by the present arrangements (large as it will ultimately appear in the aggregate to be) is not, in our contemplation, a source of greater satisfaction than the benefits which those arrangements are calculated to produce to the great body of the people, by relieving them from the overgrown power and influence of the Tehsildars.

EXTRACT

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* Revenue Consultations, 3d August 1810.

† Do. 31st do.

(*Department of Ceded and Conquered Provinces.*)

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 12*th February* 1811.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 12 February 1811.

Par. 20. In our dispatches of the annexed dates,* we had the honour to submit to you the settlements which had been concluded of the districts of Agra, Allighur, and Etawah. We at the same time stated the great reduction effected in the expense of the tehsildarry establishments in those districts, respectively.

21. On the proceedings noted in the margin† is recorded our correspondence with the Board of Commissioners, respecting the settlement and tehsildarry arrangements in the districts of Seharunpore, Cawnpore, and Gorruckpore.

22. Adhering to the form observed by us in submitting to you the settlements of the district of Agra and Allighur, we have the honour to lay before you the following abstracts of the settlements of the above-mentioned districts.

SEHARUNPORE.‡

Year 1216	Rupees 16,40,455
...... 1217	17,62,535
...... 1218, and provisionally in perpetuity,	18,93,743

23. The assessment of this district in the year 1215 was Rupees 14,19,314.

24. The expense of the revised tehsildarry establishments maintained in Seharunpore amounts to Rupees 5,193. 8 per month, being at the rate of three and one-third per cent. on the jumma of the district.

CAWNPORE.§

Year 1216	Rupees 27,17,125
...... 1217	27,22,231
...... 1218	27,26,686
...... 1219, and provisionally in perpetuity,	27,30,428

25. The jumma of the year 1215 was Rupees 26,99,324.

26. The expense of the revised tehsildarry establishments in this district is Rupees 6,047 per month, or two and two-thirds per cent. on the jumma.

GORRUCKPORE.‖

Year 1216	Rupees 16,56,050
...... 1217	16,71,405
...... 1218	16,84,909
...... 1219, and provisionally in perpetuity,	17,16,650

27. The jumma of the year 1215 was Rupees 15,85,885.

28. The expense of the revised tehsildarry establishments in this district amounts to Rupees 4,157. 8. being equal to two and a half per cent. on the jumma.

29. From the foregoing review it will appear, that a large increase has been obtained in the district of Seharunpore, and that the jumma of the two other districts (Cawnpore and Gorruckpore) has been enhanced, although in a much smaller degree.

30. The saving effected in the expense of the tehsildarry establishments is in each case very considerable, and will no doubt appear highly satisfactory to your Honourable Court, connected as it is with the relief of the people from oppression, as stated in the 66th paragraph of our dispatch from this department of the 31st August last, and on former occasions.

31. In these, as in all the other cases, your Honourable Court will have to determine upon the permanency of the settlement. We have already submitted to you all the information which appeared calculated to assist your judgment, in deciding generally on that important question: but in the districts of Seharunpore and Gorruckpore some local circumstances exist, to which it is incumbent upon us to draw the particular attention of your Honourable Court.

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* 30th December 1819, and 31st August 1810.

† Revenue Consultations, 30th October, 17th November, and 29th December 1810.

‡ Revenue Consultations, 31st August 1810. § Revenue Consultations, 17th November 1810.

‖ Revenue Consultations, 29th December 1810.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 12 February 1811.

32. In both of those districts, but more especially in Gorruckpore, considerable tracts of waste lands exist, which, if excluded from the operation of the provisional permanent settlement, might, at a future, but most probably at a distant period, become a productive source of revenue to Government.

33. The limited extent to which we have considered ourselves competent to restrict the operation of that settlement, under the declaration made to the landholders in the fifth section of Regulation X, 1807, is stated in our orders to the Board of Commissioners of the 30th October and 29th November last. We in both instances, however, as indeed we had done on all other occasions, desired that it might be explained carefully to the Zemindars, that the question of the permanency of the settlement had been reserved specifically for the decision of your Honourable Court.

34. Entertaining the same sentiments which we have uniformly professed, respecting the substantial benefits which, in ordinary cases, must infallibly arise from the permanency of the assessment, and the fallacy of the arguments which have been adduced to show that, under a different system, the public revenue might be considerably and speedily augmented, we still think that the principle which we maintain may admit of exceptions in two instances: first, in cases in which improvements may be effected in the country, not by the exertions of individuals, but by the care and at the expense of Government itself; and secondly, in cases in which the land in an actual state of cultivation bears an inconsiderable proportion to that in an uncultivated state.

35. A case of the former description exists, or to speak with greater precision, may exist, in the district of Seharunpore, it having been long in contemplation to open a canal in that part of the Ceded and Conquered Provinces, by which it is expected that considerable tracts of country, now nearly waste, may be cultivated and rendered productive There are evidently no reasons, founded either in policy or in justice, which should preclude the Government from deriving its due proportion of the increased produce of the country effected by these means.

36. Cases of the latter description (that is, of estates in which the land in an actual state of cultivation bears an inconsiderable proportion to that in an uncultivated state) may naturally be expected to exist in every district of the Ceded and Conquered Provinces; but in none, as already intimated, to so great an extent as in the district of Gorruckpore.

37. In communicating our sentiments on this point to the Board of Commissioners, we observed as follows:—" The question, as far as depended on " the local government of this country, has been decided, with the exception " of those cases which may fairly and reasonably be supposed not to have fallen " within the contemplation of Government, when the Regulation cited in the " margin* was enacted. The villages which are entirely or nearly waste, and " which are more particularly noticed at the close of the eighth paragraph of " your letter, appear to his Lordship in Council to come within this description. He is, in consequence, of opinion, that they should be excluded from " the settlement accounts of the mehals which have been provisionally fixed " in perpetuity, and that they should be considered liable to be reinserted in " their accounts, subject to a proper assessment, whenever the improved state " of cultivation in those lands may render the settlement of them on the footing of the rest of the district expedient and proper." Again: " The Governor-General in Council does not perceive any sufficient reasons for " departing from the principle above stated, with respect to the district of " Gorruckpore; it consequently remains for you to apply that principle, according to the best information which you may possess, respecting the proportion which the cultivated bears to the uncultivated lands in the different " villages. With respect to such as are entirely waste, no difficulty can arise " on the subject."

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* Section 5, Regulation X, 1807.—" The Governor-General in Council, however, hereby notifies to the Zemindars and other actual proprietors of land in the Ceded and Conquered Provinces, " that the jumma which may be assessed on their estates, in the last year of the settlement immediately ensuing the present settlement, shall remain fixed for ever, in case the Zemindars shall " now be willing to engage for the payment of the public revenue on those terms in perpetuity, " and the arrangement shall receive the sanction of the Honourable the Court of Directors."

Revenue Letter from Bengal, Ceded and Conquered Provinces, 12 February 1811.

38. The foregoing are the only instances in which, with the sentiments which we entertain regarding the operation of permanent settlements, we can recommend any deviation from that principle, founded, as we are satisfied it is, in the stability of the public revenue and the punctual collection of it on the one side, and in the general improvement of the country and the amelioration of the condition of the people on the other. We may go still further, and observe that its influence is felt in branches of the administration, in which, at first sight, it may not appear to have any immediate connection; and we have little doubt of its tendency to divert numbers, in the different classes of society, from lawless pursuits, to the acquisition of the more safe and certain fruits of peaceful industry.

(*Department of Ceded and Conquered Provinces.*)

EXTRACT REVENUE LETTER *to* BENGAL,

Dated 29th January 1813.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 29 January 1813.

Par. 14. With the observations in paragraphs 28 and 29,[*] upon the introduction of the permanent settlement in the Ceded and Conquered Provinces, we cannot coincide. The grounds on which our opinion upon this important question is founded, have been fully stated to you in our late dispatches; and the information which we have since received, respecting the state of the land revenue administration in those provinces, and to which we shall have occasion to advert in the course of this letter, has very materially served to confirm us in the sentiments we have conveyed to you on that subject.

Letter from, dated 31st August, 1810.

(Par. 61 to 66.) Settlements of Etawah and part of Allighur. Re-renchment, in the former district, of the tehsildarry establishment.

21. The terms, as noted in the margin,[†] on which a settlement has been concluded in the district of Etawah for four years, and in the remaining part of Allighur (not included in the arrangement communicated in your Revenue dispatch, dated 30th December 1809) for three years, are as favourable as we could expect. In Etawah, the assessment fixed for fusily 1219, the last year of the present settlement, exceeds the settlement of 1215, the concluding year of the preceding settlement, in the sum of Rupees 3,51,392; and in the remaining portion of Allighur, the increase in the last year of the present settlement upon the assessment in the corresponding year of the late settlement amounts to Rupees 4,00,906.

22. An arrangement holding forth the prospect of so large an accession of revenue within so short a period, will be matter of great satisfaction, provided that the collections in these provinces shall keep pace with the assessments.

23. We shall be happy to receive the review which you have promised in paragraph 63 to transmit, of the effects of the general settlement of these provinces upon the resources of Government, and upon the condition and happiness of the people.

24. A careful perusal of the reports of the Commissioners, dated the 22d June and 6th July 1810, has suggested to us the following remarks.

25. With the sentiments which you entertain of the expediency of declaring the assessment in the last years of the triennial and quadrennial settlements fixed in perpetuity, it was certainly an object to raise the demands of Government as high as it could be supposed the productive powers of the soil and the ability of the contributors were capable of realizing them. With this view and for this purpose, we presume, a russudee, or progressive jumma, was resorted to. We have considerable doubts, however, whether the revenue, in the short period of three and four years, will attain the expected level; and differing with you, as we do most decidedly, upon the question of fixing in perpetuity, at so early a period, the land revenue of the Ceded and Conquered Provinces, we are inclined

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[*] Of letter from Bengal, dated 31st August 1810.

[†] Etawah	1216	Rupees 28,60,986
	1217	29,33,668
	1218	29,44,844
	1219, and provisionally in perpetuity,	29,39,585
Remaining part of Allighur	1216	17,78,585
	1217	19,36,755
	1218, and provisionally in perpetuity,	20,74,010

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inclined to think that an equal moderate jummà, for the whole term of the lease, would have been preferable to an assessment rising progressively in each successive year. Under the latter arrangement, the profits of the landholders will be, in great measure if not wholly, absorbed by the rapidly increasing demands of Government; whereas, under the former, they would have operated as a spur to industry, and performed the functions of a reproductive capital.

26. We observe that the revenue of a considerable proportion of the lands, both in Etawah and Allighur, has been let in farm; a system which, wherever it has obtained, experience has shewn to be productive of fatal effects. It was this system which ruined the Carnatic under the late Nabobs; and we fear that all the modifications which may be applied to it under a British administration, will fail in preventing its pernicious effects. In the Carnatic, the farmers advanced money to the prince, and got assignments of land, as security for the interest of the loan and repayment of the principal. In the Upper Provinces, the Commissioners, acting under your authority, grant assignments of territory to farmers, having no other interest in the soil than what arises out of their contracts, on condition of their paying to your Collectors a certain annual revenue. When the contract is favourable to the speculator, he may be expected to make good his stipulated payments; but it is doubtful whether any regulations can be devised, sufficient to protect the cultivators from undue exactions, which the farmer generally practises, under pretence of fulfilling his obligations towards Government. When the contractor has either made an improvident bargain, or when, from accidental causes, he is unable to fulfil his engagement, he frequently absconds in arrear to Government;* and should his escape be prevented by the vigilance of the local authorities, the seizure and confinement of his person is generally unavailingt o the public as a measure of redress, whilst, as a punishment of the individual, it confounds the distinction between misfortune and fraud. Wherever the farmer fulfils his obligations, the risk which he runs and the trouble he takes, must be compensated by a suitable profit, considerably exceeding the expenses of collection. Where the risk more than counterbalances the profit of the speculation, the revenue of Government suffers from the insolvency of the farmer; and, in both cases, it is to be apprehended that the permanent resources of the country are impaired under his management.

27. In all cases where there are resident proprietors and tenants (we adopt, for the sake of simplicity, the European phraseology, though it may not be strictly applicable to the state of landed property in India), and where proprietors obstinately refuse to come under engagements to Government, it appears to us that it would be preferable, on all general principles, to make temporary settlements with the resident cultivators, or where that cannot be effected, with the heads of villages, for the revenue derivable from the lands of each village, instead of admitting the intervention of farmers of the revenue.

28. In lands where there are no resident Ryots, and where the ground is cultivated by Pykhoosts, or by hired labourers from the adjacent hills, it would be difficult perhaps for the Collectors to form an arrangement with persons of the latter description. It is desirable, however, in many points of view, that some inducement should be offered to these people to settle in the plains, and to relinquish their often lawless and predatory habits. By encouraging them to become fixed tenants of the soil, experience would soon teach them the advantages of such a change of situation, and the agriculture of the country could not fail to benefit from the exertions of resident industry, while the general tranquillity and good order of society would derive additional security from the same cause.

29. That the details connected with a settlement concluded with the cultivators would be more laborious to the Collectors, both Native and European, than the simple operation of assigning the collections to farmers, we are perfectly aware: but the objection, in order to be tenable, ought to prove, that the proposed arrangement is not only difficult but impracticable, which it is far from being, as we shall have occasion to show in the course of this dispatch; for where the object is important, corresponding exertions should be made for its attainment.

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* Vide paragraphs 66, 67, and 146, of Commissioners' Report, dated 22d June, 1810.

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30. The most solid basis of public prosperity is private property in land; and nothing is further from our intention than to recommend any arrangement which would, in the least, interfere with the rights of resident proprietors, or which would obstruct the restitution of estates to their legitimate owners, even though they may have been for a time abandoned. Without, however, departing from this principle, cases are likely to occur in which the suggestions contained in the foregoing paragraphs may be found both applicable and useful.

31. The multitude of conflicting claims to deserted zemindarries which have been left for adjudication to the Adawluts, is itself a very serious evil; nor is the number of questions of this sort which have been referred to these courts, as having arisen from the original misconception of individual rights, or the want of sufficient inquiry at the time of forming the settlements, an inconvenience of less magnitude. Could any scheme of compromise, embracing an amicable partition of these estates among the claimants, be carried into effect, we consider it as very desirable, and likely to prove not less conducive, upon the whole, to the ends of substantial justice, than to the suppression of a spirit of litigation, and to the prevention of the various bad effects which result from that spirit to society.

32. We should have felt much hesitation in offering these remarks upon a subject, on which, of all others, extensive and accurate local information is requisite to guide the judgment, if experience had not furnished us with strong practical testimony in favour of a system, framed at least in perfect consistency with those considerations of expediency, to which we have thought proper to direct your attention. We allude to the principles of revenue administration that were acted upon by Lieutenant-Colonel Thomas Munro in the territories ceded to the Company by his Highness the Nizam, and which, having been founded upon the ancient though long-neglected usage of India, were successfully continued and extended, by the other Collectors under the Government of Fort St. George, in that large portion of country obtained in the year 1792, and since that period. As explanatory of this system, we transmit, numbers in the packet, the instructions* issued by Lieutenant-Colonel Munro in the Ceded Districts, for their guidance in the first introduction of the system in question. In those instructions are pointed out the different modes in which it may be effected, and the advantages and disadvantages of each: the cases in which demands on the part of the cultivators for remissions usually originate, and the circumstances which ought to regulate a Collector's judgment in granting or refusing them, are also explained in them. We further transmit to you two reports to the Board of Revenue at Fort St. George,† from the same able and experienced revenue officer; in one of which he particularly explains the whole process of conducting the ryotwar settlement in the Ceded Districts, commencing with the annual settlement of the rents with each cultivator, and terminating with the collection of the revenue from them. In the other report, he furnishes an exposition of his sentiments respecting the comparative benefits and inconveniences of ryotwar and zemindarry settlements. We have likewise, in addition to these very useful documents, forwarded to you, in the same packet, a copy of the instructions of Mr. Ravenshaw, the Collector of the southern division of Arcot, to his Sub-collectors, on the advantages of the system which we have recommended to your adoption, and the leading principles and rules to be observed in carrying it into effect.‡ The following statement will show that this system has been acted upon with success in the Ceded Districts.

Schedule or average statement of collections in the Ceded Districts in the first ninety years of last century	Star Pagodas 17,11,705
Under the Native Governments, the collections from the land and the other sources of revenue were seldom kept distinct.	
Survey assessment by Lieutenant-Colonel Munro	17,63,777

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* See page 84 of this collection of papers. † See pages 90 and 94.

‡ See page 112.

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	Land-rent. Star Pagodas.	Total actual collections, including land, sayer, &c. Star Pagodas.
Fusily 1210 (A. D. 1800-1) the first year of the cession	10,06,543	10,78,096
In this year, the collections were made in part by the Nizam's and in part by the Company's officers: the latter concluded a settlement with the heads of villages.		
Fusily 1211, the year in which a kulwar settlement was introduced by Colonel Munro	12,48,493	13,81,995
Fusily 1212	12,79,723	14,12,899
...... 1213	13,08,169	14,49,535
...... 1214	15,13,605	16,46,750
Exclusive, in this and three following years, of kurnoul, amounting to about 30,000 pagodas per annum.		
Fusily 1215	16,41,986	17,58,435
...... 1216, a year of excessive drought,	13,91,110	15,01,537
...... 1217, a year of partial drought, and that in which Colonel Munro resigned his charge	15,17,272	16,06,421
...... 1218, including peishcush	16,69,908	18,02,570
...... 1219, an unfavourable season succeeding a year in which there had probably been an over assessment	15,48,537	17,04,147

Part of the decrease in Fusily 1219 may also be ascribed to the introduction of a system of village settlements on triennial lease, from which the natives seem to be averse, not from any dislike to a village settlement, but from a reluctance to engage, during any given term of years, for a stipulated revenue, at so high an amount as to render it unsafe for them to incur the risks of such a contract, with reference to the uncertainty of seasons, and other contingencies of an untoward kind, as affecting the produce of the soil.

33. Notwithstanding that Fusily 1219 was an unfavourable season, the balance on account of that year outstanding on the 31st December 1810 (five months and twenty days subsequent to the close of the Fusily) amounted only to Star Pagodas 19,929. In commonly favourable years, the arrears are a mere trifle; and the remissions, on an average, previous to the introduction of village settlements, did not exceed one fanam twenty-two cash per hundred star pagodas. The collections were made without the aid of a military force, and the inhabitants appear satisfied with their condition. The whole revenue charges in the Ceded Districts in the Deccan, ordinary and extraordinary, comprising under the latter description, repairs of tanks, revenue buildings, tent allowances, and survey expenses, do not amount to seven and a half per cent. upon the collections.

34. The quantity of land in cultivation, from which the revenue above stated is collected, amounts, according to Colonel Munro's survey report, to 3,253,859 acres, the uncultivated land belonging to the Sircar being 6,000,000 of acres, and the enam lands amounting to 2,599,747 acres. The assessment is calculated upon the supposed produce of the lands in cultivation, founded on the survey and on an average of the produce in former years, with such other information as could be collected from village and other accounts, from the natives themselves, and from the observation and particular inquiry of the Collector and his assistants, aided by the native revenue officers employed in their service. The inequalities and errors to which a scale of rents applied to the cultivation of each individual Ryot was, from the very nature of the work, unavoidably liable, were subsequently rectified and adjusted as they were discovered, or as they where brought to light on those occasions which annually occurred, of concluding the engagements with the Ryots. The rents for the lands the Ryots undertook

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to cultivate varied from two-fifths to three-fifths of the money-value of the supposed produce. This rate of assessment was too high to be adopted as a fixed unvarying standard, having been intended rather to ascertain the resources and capabilities of the country, than as a permanent settlement of the rents to be paid for the land in occupation. Hence it was that Colonel Munro, in his report of the 15th August 1807, already alluded to, proposed that a general reduction should be made in the assessment, in the event of its being declared permanent, should such a measure be deemed advisable. Hence it was also, that the survey rents in the Ceded Districts, and indeed in most of the other collectorships in the Peninsula, where the ryotwaree system had been carried into effect, constituted the *maximum* of annual rent to which the cultivator was liable, and not the *positive demand*, which was not determined upon until the season was sufficiently advanced to enable the Collector, and those employed under him in the business of the revenues, to judge of the ability of the Ryots from the state of the crops. If nothing had occurred to impede the cultivation, the survey rent was declared to be the demand for which the Ryots were to be answerable, and engagements were entered into accordingly. If, on the other hand, from any causes of an untoward nature, such a diminished produce was to be expected, which, with reference to the existing substance of the Ryots, would render them unable to satisfy it, a proportionate abatement was allowed from that demand.

35. A system of annual rents, regulated and fixed on this principle, naturally accommodated itself to the means of the cultivators. They not only knew the utmost limit of assessment to which they were subject, but they knew also that if that rate of demand should, from the effects of season, prove excessive, it would be lowered according to their ability to meet it, while, on the other hand, the advantages of all superabundant produce in a particularly prosperous year were all their own, without any participation on the part of Government; thus furnishing the Ryots with the means of augmenting their agricultural stock, and thereby enabling them to extend their engagements for cultivation, and at the same time affording to the state an increased revenue, arising not from an increased rate of assessment, but from the growing improvement of the internal condition of the country; for it has been found, that in proportion as the stock and substance of the Ryots enabled them to extend their speculations beyond the limits of their own lands, they applied for allotments of unappropriated land, which being always granted at a very low rate of assessment, furnished additional resources for the further extension of agricultural industry.

36. We are particularly desirous of impressing upon your minds, the importance of making yourselves thoroughly acquainted with the nature and principles of a ryotwar settlement, and with the right and proper course to be pursued in the first introduction of it into a district, before you proceed to the adoption of measures for that purpose, persuaded as we are, that the success of your endeavours, and the extent of the advantages to be derived from the gradual extension of the system, as far as local considerations will admit, to the Ceded and Conquered Provinces, will greatly depend on the manner in which you set about this important, and to your revenue servants on the establishment, perfectly new undertaking.

37. We are equally convinced, that the best concerted arrangements will fall far short of the necessary objects in view, unless followed up, and invigorated in their operation, by an unabated zeal and activity on the part of the Collectors, in superintending with a watchful and pervading eye, and controlling with a firm and energetic hand, the conduct of the native servants employed under their authority, from those on the Huzzoor establishment, down to the Mocuddims and Putwarries of the villages, in clearly and specifically pointing out to each description of public functionary, engaged either in the business of assessment or collection, or in the keeping up of the village and other accounts, which the Putwarries and Canongoes are bound, by their offices, to enter into their registers.

38. In perusing the report of the Commissioners, dated the 22d June 1810, we have not overlooked their testimony to the merits of Mr. Batson as a revenue officer, nor the disapprobation there expressed of some part of the conduct of Mr. J. W. Laing, his successor. Mr. Laing, however, we observe, still remains Collector

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Collector of Etawah, and Mr. Batson has been transferred to the judicial department, a department in which the information and knowledge he had acquired in the situation he before held can be but of little avail, while they are lost to that branch of the service from which he has been removed, and in which they might have continued to be very beneficially exerted.

39. The success of any system of revenue collection, however unexceptionable in itself, must, in a great measure, depend upon the zeal, ability, and integrity of those who superintend its execution. In that portion of our territories which are under temporary settlements, it is particularly important, as we have already observed in our Revenue Dispatch of the 15th January 1812, that great care shall be taken in the selection of those gentlemen who are nominated to the office of Collector, and that when fit persons are appointed, as few changes as possible should take place in this branch of the service. To this we must add, especially with reference to our recently acquired territories, that whenever incompetency shall appear in our revenue servants, they should be immediately removed from their respective situations.

40. The arrangement recommended by Lord Minto, and communicated to us in paragraphs 79 to 85 of your Judicial Letter, dated the 7th April 1809, for the purpose of keeping the judicial and revenue departments completely distinct, has our unqualified approbation; and we trust that, in its operation, it will promote an improved collection of the revenue, as well as a more enlightened and impartial administration of justice.

41. It may still be a fit question for consideration, whether the emoluments in the two lines of service ought not to be more nearly equalized than they are at present. You are hereby apprized, however, of our determination not to sanction any addition to the general public charge. Should it be thought expedient to increase the allowances of Collectors in the unsettled districts, as an incitement to men of talents or as a reward for zealous and distinguished exertion, this may be accomplished without any augmentation of expenditure, by proportionate reductions in the judicial department, or even by retrenchments, (as far as circumstances will admit of it without inconvenience to the public service) from the revenue establishment in the permanently settled provinces, where the duties of collection are simple and easy, compared with those which arise out of periodical settlements.

42. On the subject of the tehsildarry establishments, we have received comprehensive and satisfactory information in your subsequent dispatch, dated the 28th June 1811. It appears from the report of the Commissioners accompanying that letter, that the charges on account of the tehsildarry establishment in the Ceded and Conquered Provinces, which in fusily 1215 amounted to Rupees 20,85,587, have been reduced, under the present settlement, to Rupees 7,61,916, or to about three per cent. on the jumma, by which an annual saving of Rupees 13,23,671 will be effected in the collection of the revenue.

43. The jumma of these provinces, in 1810-11, is stated in the Commissioner's report at Rupees 2,51,96,343; the balances outstanding at the close of the fusily at Rupees 5,22,327; and the total charge on the revenue, including the expense of collection and the arrears, at little more than five per cent., which it was expected would be further reduced one per cent. by the payment of arrears then in a train of liquidation.

44. We have pleasure in recording our approbation of the arrangement under which this reduction has been effected, which we consider as equally reputable to your Government, and to the Commissioners whose duty it has been to carry it into execution.

Letter from, dated 12th February 1811.

(Par. 20 to 38.) Settlements of Seharunpore, Cawnpore, and Goruckpore. Tehsildarry arrangements in these districts, and a permanent settlement of them recommended.

72. We approve and confirm the settlement which has been concluded of the lands of Seharunpore on the following terms:

Year 1216..........................Rupees 16,40,455
...... 1217.................................... 17,62,535
...... 1218, and provisionally in perpetuity, 18,93,743

The assessment in the first year of this settlement exhibits an increase on the jumma of 1215,* of Rupees 2,21,141; in the last year of the settlement an additional

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* Rupees 14,19,314.

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additional increase in the first year, of Rupees 2,53,288; in the last year of the present settlement a total increase upon the jumma of the last year of the preceding settlement, of Rupees 4,74,429; and an average increase in the three years of the present settlement, of Rupees 6,48,848 upon the average revenue of five years prior to the cession.*

73. The following abstract of the settlement of the district of Cawnpore for four years, communicated in the Commissioners' letter, dated the 28th Septemcer 1810, is much less favourable than that of Seharunpore:

Year 1216	Rupees 27,17,125
...... 1217	27,22,231
...... 1218	27,26,686
...... 1219, and provisionally in perpetuity,	27,30,428

74. The average amount of the jumma† in the four years of the present settlement exceeds the average amount of the collections ‡ in the five years previous to the cession, by the sum of Rupees 1,61,521; and the jumma of 1216 exceeds that of the year immediately preceding, § by the sum of Rupees 17,801; but the average jumma of the four years falls short of the jumma under the first triennial settlement, ‖ comprising the years 1210, 1211, and 1212, in the sum of Rupees 2,06,993, and it likewise falls short of the jumma under the second triennial settlement, ¶ comprising the years 1213, 1214, and 1215, in the sum of Rupees 96,451.

75. The causes which have led to the depression of the public revenue in this district, are explained in the first seven paragraphs of the Commissioners' report already referred to; and the regret we feel, on account of the unfavourable influence produced by an injudicious local administration upon the fiscal resources of this portion of our territory, is greatly aggravated by the consideration of the concomitant and unmerited sufferings of the community.

76. It appears that the settlement of Cawnpore, immediately subsequent to the cession, was formed upon mistaken principles; that ill-judged efforts were made to raise the jumma, in the first instance, beyond its natural level; and that, though considerable reductions were made in concluding the second triennial settlement, they were insufficient either to remedy or to arrest the progress of the mischief resulting from the original error. The consequence has been a permutation of property to a large amount, involving compulsory sales. No fewer than two hundred and eighty-nine estates are said to have been sold,** evincing, in the opinion of the Commissioners, "that the original proprietors have "suffered the penalty of an engagement to which the lands were inadequate, "and from which, on a seasonable interposition in their favour, the justice of "Government would doubtless have relieved them."†† It also appears, that the Tehsildars have been, in different instances, indirectly the purchasers of confiscated estates; and there is too much reason to fear that this was the case in many others, and that lands had been sold to realize the arrears of defaulting farmers, when no balance was due from the contributors.

77. The existence of these evils is to be deeply lamented, on account not only of the great individual distress and the temporary derangement in the whole frame of society which they must have occasioned, but also of their impoverishing effects upon the future substantial resources of the country, and their tendency to alienate from our Government the affections of all within the sphere of their operation. We have, however, derived some consolation from the laudable efforts of the Commissioners to grant relief where relief was yet in time, and so to equalize and moderate the existing assessment, as to stop the further progress of a calamity which it was certainly not in their power to prevent, nor perhaps within their competency sooner to restrain. But even now, it is impossible for us not to feel considerable anxiety, lest in their endeavours to uphold the public revenue, sufficient attention may not have been paid, in fixing the actual rate of assessment, to the exhausted state of the district and the diminished means of the landholders.

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* Rupees 11,16,729. † Rupees 27,24,117. ‡ Rupees 25,62,596.

§ Rupees 26,99,324. ‖ Rupees 29,31,118. ¶ Rupees 28,20,568.

** Vide Commissioners' Letter, dated 28th September 1810, paragraph 123.

†† Vide paragraph 6 of the Commissioners' Letter of the above date.

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78. We cannot apply to the present subject any observations more appropriate than those which were made, on the occasion of an over-assessment of the district of Midnapore, under the administration of the late venerated Lord Cornwallis, and which we have annexed in the magin.* Although, for reasons which have been stated elsewhere, and which we shall hereafter recapitulate, we cannot now accede to a further extension of the permanent settlement, we are the more earnest, on this very account, in inculcating moderation in forming the periodical assessments of the lands: and were we to add any thing to the reflections just quoted (the offspring of a noble and humane mind), it would be an admonition to use much circumspection in the choice of persons, to whom so important a duty is confided as that of settling the revenues of a country, on a judicious discharge of which the prosperity or ruin of its population immediately depends.

79. The pergunnahs comprised in the district of Goruckpore have been settled for four years, at the following jumma:

Year 1216	Rupees 16,56,050
...... 1217	16,71,405
...... 1218	16,84,909
...... 1219, and provisionally in perpetuity, ...	17,16,650

80. The progressive increase on the jumma in the course of the four years of this settlement is Rupees 60,600.

81. The average jumma of the four years of the present settlement is Rupees 16,82,253, exceeding the average jumma of the five years prior to the cession, † by the sum of Rupees 6,85,256; and exceeding the jumma of the second triennial settlement, ‡ which terminated in 1215, by the sum of Rupees 1,96,368.

82. The average jumma of the present settlement falls short of the *estimated* jumma of the first triennial settlement § which terminated in 1212, in the sum of Rupees 201,542; but as remissions were granted in 1212, to the amount of Rupees 1,06,038, and the sum of Rupees 89,430 was written off the public accounts in 1212, as an irrecoverable balance, the defalcation under the present settlement from the *actual* jumma of 1212 will only be Rupees 1,12,112. ** If, indeed, we adopt the statement of the Commissioners, contained in paragraphs 174 to 176 of their report, dated 16th November, 1810, the actual receipts in 1219 †† of the present settlement (which provides for the nankar of the Canongoes and Zemindars that were paid under the first triennial settlement from the public treasury) ought to exceed the actual receipts in 1212 by the sum of Rupees 56,952.

83. Upon the whole, therefore, we shall have no cause to be dissatisfied with the terms of the present settlement, supposing the opinion of the Commission, that there is no reason for doubting the realization of the whole ultimate jumma to be well founded. But when we compare this opinion with the sentiments contained

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* " The proceedings of the Board, in consequence of the information furnished by the Canongoe of the district of Midnapore, were undoubtedly dictated by a zealous desire to promote your " interests · but when I reflect, that the increase imposed upon the district, in the first year, reduced to ruin many of the landholders, who before enjoyed a decent subsistence, and that their " estates were sold for the liquidation of their arrears, that the greater part of the district was thus " leased to the Canongoe, who appears to have paid them no part of the allowance fixed for dispossessed landholders; I cannot but express my regret at having given my sanction to measures " which have been productive of such fatal consequences. They made a deep impression upon my " own mind, and I trust they will prove a warning to your future Governments in this country, to " receive information, of the nature of that furnished by the Canongoe, with the utmost caution; " and the effects of our error will constitute an additional ground to convince you, that to establish " a moderate and fixed rent upon the land, is the first step for accomplishing your benevolent intentions, with regard to this country."—Vide Letter from Lord Cornwallis to the Court, dated 15th August 1790, paragraph 18.

† Rupees 9,96,997. ‡ Rupees 15,85,885. § Rupees 18,83,795.

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Estimated jumma of 1212 .... Rupees	18,83,795
Deduct balance written off............................	89,430
Jumma realised in 1212................................	17,94,365
Average jumma of the present settlement	16,82,253
Difference.......................................Rupees	1,12,112

†† Rupees 17.16,650.

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contained in paragraph 173 of their report under the above-mentioned date, *viz.* that the injudicious attempt to raise the assessment of this district too rapidly at the cession had been evinced, not only by a reduction of Rupees 2,91,395 in the second triennial settlement, but by a large remission in 1211, and an almost corresponding relinquishment of balances in 1211, and when we consider what must have been the pernicious effect of the first over-assessment upon the general resources of the country, we cannot but feel some anxiety lest the present assessment, which falls short of the first *nominal* assessment only in the sum of Rupees 32,477, but which surpasses the first *actual* assessment by the sum of Rupees 56,952, may also turn out to be excessive, on reference to the contributive faculties of the landholders.

84. We approve of the division of the tehsildarry establishments in these districts, the expense of which has been reduced in Seharunpore to three and one-third, in Cawnpore to two and two-thirds, and in Goruckpore to two and a half per cent. upon the respective jummas.

85. In answer to paragraphs 31 to 38 of your letter, recommending to us to declare the jumma at which these districts have been assessed in the last year of the present settlements permanently fixed, it is perhaps sufficient for us to refer to our former dispatches, dated 1st February 1811,* 27th November 1811,† and 15th January 1812,‡ containing our sentiments and decision upon this most important question. The general considerations of expediency there stated, instead of being shaken, have, as we have already observed in this dispatch, been greatly confirmed; and an attentive perusal of the reports of the Commissioners, under the annexed dates,§ to which our attention has been drawn in the letter to which we are now replying, has necessarily strengthened this effect on our minds. We shall, therefore, confine ourselves, on the present occasion, to a short recapitulation of what appears to us to be the principal objections to the measure, corroborated as they are by the facts before us. —1st. To declare the amount of the land revenue (which, throughout India, must always be regarded as the chief resource of the Government) irrevocably fixed in perpetuity in the Ceded and Conquered Provinces, would be giving a premature pledge to the landholders, not only contrary to general practice, but liable to great inconvenience without any equivalent advantage.—2dly. A vast extent of land in these provinces, now waste but susceptible of cultivation, and which it may reasonably be expected will, in course of time, be rendered productive, under the auspices of a mild, equitable, and stable Government, would, if the present settlement were declared permanent, be for ever exempted from assessment. In the pergunnahs composing the district of Goruckpore, the land in cultivation is stated at only 7,13,962 begahs, whereas the land fit for cultivation, but now unproductive, amounts to 10,31,275 begahs, and the land denominated waste to 12,49,555 begahs: and in the same district, eighteen pergunnahs which, according to the Commissioners' report dated 16th November 1810, paragraph 11, yielded at no great distance of time fifty lacks, are now assessed at only eight lacks of rupees.—3dly. It appears from the Commissioners' reports, that the assessments under the two first triennial settlements were not only very unequal, but in numerous instances formed upon mistaken principles; and although, under the existing settlement, reductions have taken place in some districts, while in others the jumma has been increased, it is strongly to be presumed that it will still require much modification at the period of its expiration.

86. It is impossible, for example, to judge, without the aid of experience, whether the over-assessment of Cawnpore in the two first settlements has been properly rectified under the last assessment; and in the district of Goruckpore it is confessed by the Commissioners, that the pergunnahs south of the Gograh, in some cases, pay double and treble the rent of pergunnahs of equal extent situated to the north of that river.||

87. These, and various other circumstances, which the perusal of the documents before us have brought under our view, convince us, that the settlements which have been hitherto formed in the Ceded and Conquered Provinces have pro-

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* Paragraphs 15 to 42. † Whole Letter. ‡ Paragraphs 59 to 108, and 128.

§ 22d June, 6th July, 31st August, and 16th November, 1810.

|| Vide Commissioners' Report, dated 16th November 1810, paragraph 12.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 29 January 1813.

proceeded on imperfect data as to the real circumstances of the country, and that our knowledge of its interior concerns is yet incomplete and defective. Much certainly remains to be done in the ascertainment of territorial rights, as either belonging to the state or those living under its protection, in exploring and obtaining correct and circumstantial information respecting the value and capacities of the lands, and in establishing, as far as may be practicable, that close communication and intercourse between the European authorities in the different districts and the inhabitants, which is the only effectual means of making known to the latter the genius and principles upon which we are desirous to conduct the business of our Government, and of enabling you, and those employed under your authority, to become acquainted with their necessities, opinions, feelings, wants, and interests; a knowledge which it is of the first importance that you should possess, before you can, on sure and satisfactory grounds, decide on the system of revenue administration that would be best suited to the country.

88. The accomplishment of these great objects has, since our acquisition of the Ceded and Conquered Territories, advanced with a very slow progress; and until they be substantially effected, all expectations of establishing a plan of revenue management that shall be permanent in principle, and that shall, on the one hand, be compatible with the interests of Government, and on the other, be calculated to uphold and promote the welfare and prosperity of the people, would be delusive.

89. It is with a view to the attainment of the ends which we have described, that we have, in this dispatch, pressed upon your serious consideration the expediency of resorting, wherever it shall be found practicable, to that detailed system of collecting the revenues, which has been practised with so much success in our territories on the Coast, and which, in every part of the country where it has been introduced, has led to a development of the public resources, and to an insight into the internal affairs of the revenue, far more full and particular than had ever before been obtained with respect to any other portion of our Indian possessions, or than it is probable to obtain by any other means.

90. 4thly. But were we even prepared, upon a sound and comprehensive view of the interests of our Government, to forego all claims to any future increase of land revenue from these territories, the reluctance manifested by a considerable proportion of resident landholders to enter into engagements for the payment of a fixed assessment during a term of years, and which, at the formation of the present settlement in Goruckpore, manifested itself in a combined, systematic, and turbulent opposition to the measures of Government,* seems fully to justify the inference that the Zemindars are neither competent to appretiate the boon of a permanent settlement of their estates, nor prepared to receive those advantages which it is proposed, through such an arrangement, to convey.

91. Lastly. The foregoing objections derive no small weight from the opinions of the gentlemen composing the former and the present Commission in the Upper Provinces. The former Commissioners, in their report dated the 13th April 1808, expressed themselves decidedly adverse to a general application of the principles of the permanent settlement to these territories, and on grounds which we deem to be indisputable and conclusive. The actual Commissioners recommend so many exceptions to the system, in their reports, as to lead us to infer, that they do not differ materially in sentiment from their predecessors.

No. 1.—*Letter from the Principal Collector of the Ceded Districts to his Assistants, dated the 25th August* 1802, *on Remissions.*†

Reports, &c. from Collectors, on a Ryotwar Settlement.

Referred to in page 77.

Gentlemen:

Par. 1.—When remissions are required, it is generally owing to some one or more of the following causes:—1st. Peculation of the Aumildar and other district servants;—2d. Peculation of the Potails and Curnums;—3d. Improvidence of the Ryots;—4th. Bad crops and other accidents;—5th. Over-assessment.

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* Vide Commissioners' Report, dated 16th November 1810, paragraphs 2 to 5.

† Extract Proceedings of Board of Revenue at Fort St. George, the 19th May 1803.

2. The Aumildar's peculations arise, either from the public revenue, or from a private assessment. The Aumildar usually wishes that rents should be low, because the lower they are, the higher he can make his private assessment, and the less probability there is of its being soon discovered; because the Potail and Ryots, partaking in the benefit, are averse to informing against him. While he confines himself to his private assessment, he may carry on the public collections without leaving any balance outstanding; but whenever he appropriates any part of them to his own use, he raises a proportionate balance against the district; and the cause of it will very soon be discovered, unless the division servants are concerned with him, and the Collector is himself very indolent. If he is pressed for payment, and attempts to raise the money by an extra assessment, the transaction will certainly be brought to light by some of the inhabitants, either by complaining, or by talking so much of it, that it becomes known every where, and is carried to the Collector's cutcherry by some person who wishes to recommend himself for employment. The Aumildar, sensible of the danger of an extra assessment, seldom ventures upon it, but usually prefers the safer mode of fabricating stories of loss of crops and other accidents, and of the inability of the inhabitants to discharge the balances. When such excuses are received, it ought invariably to be concluded, unless the facts are very fully established, that there is something wrong in his conduct, and his removal from office ought to follow without delay. His successor will find no difficulty in ascertaining the real state of balances; for on pressing the villages by which they are reported to be due, the inhabitants, if they have already paid them, will, in order to save themselves, inform against the late Aumildar.

3. The Potails and Curnums, when they know that the Aumildar diverts a part of the public revenue to his own emolument, always follow his example, and thereby augment the outstanding balance. They frequently go farther, and levy additional sums from the more substantial cultivators, because they are conscious that the Aumildar, being himself guilty of malversation, will not dare to bring them to punishment. These last impositions, though they do not affect the balance of the current year, will most likely increase that of the next, or, what is the same thing, diminish the settlement. The Potails and Curnums can hardly ever make away with any of the public money, without the knowledge of the Aumildar. If, in any case, they do, it is a proof that he is either very careless or very ignorant, and that he is unfit for his situation. Their influence, particularly when they have obtained by their exertions a favourable assessment for their village, is usually sufficient to make the cultivators conceal the demand for a small private assessment, which is always, on such occasions, made upon them, provided that, together with the public one, it does not exceed what their rent ought to have been; but when they attempt to make an extra assessment, to supply any deficiency of the public revenue which they may have embezzled, the cultivators never pay it without opposition: and they will always complain of it to the Aumildar, unless they suppose that he is a party himself, and will not hear them.

"4. The mismanagement of the cultivators is not so frequent a cause of failure as might at first sight be imagined. When they have money to pay their rents, but do not apply it to that purpose, it is usually expended upon a marriage, or in discharging a debt: but as the Ryots, when left to themselves, always pay their rent in preference to every other debt, it may generally be suspected, when they act otherwise, that the district or village servants are concerned in the transaction. Many Potails and Curnums having, under the late government, embezzled a part of the revenues of their villages, and been forced to make it good, by borrowing money from Soucars, upon bonds running in the names of themselves and their villages, they frequently employ the money collected as revenue in paying these bonds, on pretence that all the Ryots were answerable, as well as themselves, for the debt. They call upon them again for the rent, which they have already paid; but as some of them are unable to comply, an outstanding balance appears against the village. Besides the general debts of the village, the Ryots are often so much pressed for their own private debts, as to be rendered incapable of discharging their rents. These debts are frequently nothing but the accumulation of exorbitant interest, which the Ryots would never pay, if they were not afraid of being compelled. When private creditors are permitted to seize the property of the Ryots before their rents are paid, it is always to be inferred that they have bribed the Aumildar; when the Potails are allowed to assess them on account of general bonds, it may be concluded that the Aumildar has been guilty of peculation, and that he cannot support the cultivators, lest the Potail should inform against him.

5. Bad crops are the chief cause of failures, and consequently of remissions; and they are also frequently brought forward as a plea for obtaining remissions, without any absolute necessity. All complaints regarding them should therefore be received with very great caution. Were an investigation to be ordered, whenever a cultivator thought proper to solicit an indulgence for his loss, claims would soon become so numerous, that all the revenue servants in the country would not be able to examine one-half of them. The cultivators would likewise have no difficulty, even in a favourable year, of showing a real loss of eight or ten per cent. of the whole revenue; because in every village, in every season, there are a few fields whose produce is not equal to their rent: and these fields only would be mentioned as the cause of distress and failure; while those whose crops had been more abundant, having probably been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess on the other. Were it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and as no extra assessment was then laid upon their profit, no remission can now fairly be claimed for their loss. Whatever may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, if they can; because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good, is only applying to the deficiency of a year of scarcity, the funds which have arisen from one of abundance. Though there is no rule by which a positive judgment can be formed, whether or not a Ryot who asks a remission can pay his rents, it may in most cases be discovered, by ordering the amount of his failure to be assessed upon the village; for, as the other inhabitants are usually well acquainted with his circumstances, if he has any means of answering the demand against him, they will point them out, in order to exempt themselves from being burthened with it. In the same manner, when a village fails, if the balance upon it is assessed upon the neighbouring villages, the desire of saving themselves from additional taxation will induce the Ryots of those villages to find out and give information, how far the failing village may be able to pay the whole, or a part of its balance. When individual balances are to be levied upon the village by which they are due, great care should be taken, lest the rigorous exaction of them should so much distress the inhabitants, as to disable them from cultivating their usual quantity of land the ensuing year. The amount of this second assessment ought seldom or ever to exceed ten per cent. of the rent of the Ryots of the muzera, or inferior village, on which it is imposed. If a balance still remains, it should be assessed upon all the muzeras which constitute the mouza, but not in a greater proportion than ten per cent of the rent. Should a part of the balance yet remain unextinguished, it ought to be remitted; because the inhabitants are extremely averse to contributing to the losses of any village but their own, and because, if more than an additional ten per cent. is raised upon the mouza in whose muzera the failure has arisen, there is a great danger of its occasioning a considerable decrease of cultivation the following season. When individuals are pressed for balances, the extent of the consequent loss can never exceed the sum of their particular rents; but when a whole village is laid under a greater second assessment than it can bear, it may hereafter cause a very serious diminution of revenue. Whenever the failure of the crop gives reason to apprehend that there will be a balance against any village, the Aumildar ought to repair to the spot without delay, ascertain, with the assistance of the inhabitants of it and the neighbouring villages, what sum it will be necessary to raise by a second assessment, and after making known to every Ryot

the additional amount he is to pay, take measures for its being collected with the last or two last two kists. When the loss, however, appears in a village whose inhabitants are able to make it good, the Aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop; for the necessity of making remissions is much lessened by giving the Ryots no encouragement to expect them.

6. When over-assessment is the cause of an outstanding balance, it ought to be remitted; for it would be unjust to exact more from the cultivators than their lands can possibly yield. Cases of failure from over-assessment alone are, however, very rare; because the Potails, at the time of the settlement always refuse to take their puttas if it is too high, and always obtain a reduction, when they show clearly that it is over-rated. Their own enmities are the most common source of over-assessment; for one Potail often exaggerates the produce of the village of another, or offers more for it than it is really worth, with the intention of supplanting his rival, and making the Ryots pay the loss. He ought to be obliged to pay it himself, as far as his means go; and if they are not sufficient, the difference ought to be remitted. If, by any mistake or false information, one muzera in a mouza is rated too high, and another too low, a second assessment ought to be laid upon the underrated muzera, and applied to the discharge of the balance.

I am, Gentlemen, your obedient servant,
(Signed) THOS. MUNRO,
Principal Collector.

Cuddapah,
25th August, 1802.

No. 2. *Letter from the Principal Collector of the Ceded Districts, dated 30th September 1802, on the modes of conducting a Ryotwar Settlement.*

To the Collectors of the Ceded Districts.

Gentlemen:

Par. 1. In making the annnal revenue settlements, there are three ways which are usually followed, and which have each, according to particular circumstances, their claim to preference. The first is, to make the mouzawar, or village settlement, of a whole district at once, and then to proceed to the kulwar, or individual settlement, with every inhabitant of each village. The second is, to make the village settlement of one village, and then the individual settlement of it before beginning with another; and the third is, to begin by settling with each individual of one village separately, and then by adding their rents together, to make the village settlement.

2. The first mode, that of beginning with a general village settlement of a whole district, is that which I always observe myself; not only because it has in itself many advantages, but because no other would answer, in a division so extensive as mine. It is much more expeditious, and is also frequently as correct as the others. By assembling all the Potails and Curnums of a district in one place, there is a better chance of obtaining speedy and even accurate knowledge of its actual state of cultivation, than there is by meeting them in their respective villages; because besides the usual information to be derived from the Curnums' accounts, there is always a great deal obtained from discharged Curnums who wish to be restored, and from persons without employment residing in the different villages, who are desirous of renting them. By drawing intelligence from so many different sources, it usually happens, that the produce of some villages is more fully brought forward than that of others. But as the Potails and Curnums of such villages are averse to being higher assessed than their neighbours, they seldom fail to disclose whatever they know of their concealed resources; and, in this manner, the total actual produce of the district is soon known: and after the gross amount of the assessment is once fixed, should it still fall too heavy on any particular villages, it is easily equalized by the Potails themselves, with the assistance of the cutcherry. When neither the accounts of the Curnums, nor any other information, raise the revenue so high as there is reason to think that it ought to be; and when it is therefore thought advisable to try the dangerous experiment

Reports, &c. from Collectors, on a Ryotwar Settlement.

experiment of increasing the assessment, not from the accounts of the current year, but from the presumption that the produce, being known from authentic documents to have been much greater some years ago, cannot possibly be now so much diminished as it is represented to be, the additional rent which may be imposed upon the district on such an occasion, is, in general, very readily partitioned by the Potails and Curnums among their respective villages. It is however very hazardous to attempt to raise the revenue upon such uncertain foundations; for there is often more mischief done by one year of over-assessment, than can be remedied by seven of moderation. Revenue servants who have had much experience, can easily ascertain, from the manner in which the Potails and Curnums proceed in distributing the extra assessment, whether or not there be really a corresponding extra produce. When they divide the extra assessment in a certain proportion among all the villages, it is usually a proof that the first assessment had been to the produce, nearly in the same rates, in them all; but it is no proof that it is too low. When they divide the extra asesssment unequally, it is a strong indication that at least those villages in which the greatest additional weight is thrown had before been under-rated. The chief objections to making a settlement of all the villages of a district at once are, that it is sometimes detrimental to cultivation, by keeping the Potails and Curnums away from their villages when their presence is wanted to promote it, and that by bringing the heads of villages together, it enables them to form combinations to prevent the raising of the assessment, which they would not otherwise have thought of. Their being assembled is, however, much more frequently attended by a contrary effect; for private quarrels, and their jealousy of any of their neighbours obtaining more favourable terms than themselves, most commonly urge them, rather to exaggerate the value of each others villages, than to form any concert for their mutual benefit. In my division, the settlement of all the villages composing a district is always made at once, and the kulwar, or individual settlement, is afterwards made by the Aumildar; but as few Aumildars, who have not before been in the Company's service, have ever seen a kulwar settlement, people are sent from the cutcherry to carry it into execution in all those districts, where it is thought that it cannot be safely entrusted to the Aumildar.

3. The second mode, that of making the settlement of each village separately, is a very common one. It is less liable to be either too high, or too low, than the district settlement; because the state of a tank, or of the cultivation of particular fields, about which there may be a dispute, can be readily ascertained, by sending some person to the spot; because those who are to make the settlements have also an opportunity of observing the general state of agriculture among the lands of the village; because it can be easily discovered, whether those Ryots who are reported by the Curnums to have emigrated, are present or not; and because the amount of the mohterfa, or taxes on trades, can be more accurately determined at the village itself, than any where else. When the village settlement is once fixed, that of the different cultivators is greatly facilitated; because the Potail and Curnum, knowing that a certain sum must be levied, give every assistance, except perhaps in the case of a few of their own relations, to make a fair distribution of it; and because the cultivators, for the same reason, agree without much difficulty to their several proportions; and as the discovery of every unauthorized enaum or cultivated sircar field, not brought to account, lightens their particular assessment, a regard for their own interest encourages them to give information of many frauds of this nature, which could not otherwise have been so readily detected. Though an Aumildar may visit and settle every village separately, a Collector who has the management of five or six districts, must settle two, three, or more villages in one place; for were he not to do so, the season would be over before he could finish his settlement. He has, in this way, more people to give him information of the state of these villages, than he could have had by going to each of them separately.

4. The third kind of settlement (the kulwar or individual settlement), if the Curnums' accounts could be depended upon, would naturally be the best, because the stock of cattle, and the quantity and quality of land belonging to each cultivator, being known, it would be easy to fix his rent; and that of all the

cultivators added together, would form the land-rent of the village. But as the Curnums' accounts are always false, to begin with fixing the rents of the cultivators, would not only be the most tedious, but the most unequal of all settlements. Every single cultivator objects to his own assessment. When the cutcherry servants, by stating the quantity of his land, and the rent that had been drawn from it in preceding years, endeavour to convince him that the assessment is moderate, and that he ought to agree to it, he urges all the excuses commonly brought forward by that class of men; that grain is now very cheap; that some of his cattle are dead; that he is poor, and cannot cultivate his land without an abatement of rent. He is privately encouraged by the Potail and principal farmers to give as much opposition as possible; because they all, in their turns, intend to do the same, in the hope that, if he can obtain a reduction of his rent, they may also, under the same pretences, expect the same indulgence. Every Ryot is usually sufficiently careful of his own interest to dispute about his rent, whether it is high or low; but should there even be some among them who, being satisfied with it, have no thoughts of starting objections, the fear of the Potail's displeasure, and of the reproaches of the other Ryots for deserting the common cause, induces them to raise as many difficulties as any of the rest. Much time is consumed in thus debating upon the rent of every individual; and if the revenue servants, either believing their representations of their distress, or wishing to expedite the settlement, allow some abatement of rent to those who are reckoned the poorest, they find that the aggregate of these remissions not only causes a considerable loss of rent, but increases the difficulty of settling other villages, by encouraging the Ryots to insist on a similar or perhaps a greater reduction. The Ryots who dispute the most obstinately, even though their rents are already too low, are the most likely to get a further abatement; and those who are less noisy and litigious, are most liable to have their rents, perhaps already too high, raised still higher. It may be thought that the Ryots being collected together in one place, no one would allow the land of another to be more favourably rated than his own, without complaining. This usually takes place in villages where none of the Ryots are very poor, where there are few in number and nearly on a footing with regard to property. In such cases, they generally insist upon a fair division of the assessment; but in most other villages, in which both the poorest and the most substantial Ryots are found, the assessment is, for the most part, unequal, and is always most favourable to the relations of the Potail, and to such other Ryots as hold out the most stubbornly.

5. *When a country has been surveyed*, the individual supersedes both the village and district settlement, because it is then no longer necessary to waste time, in endeavouring to persuade the cultivators to accede to the assessment. The rent of every field being fixed, each cultivator takes or rejects what he pleases, and the rents of all the fields occupied in the course of the year in any one village, form what is called the settlement of that village. But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop, render it convenient to make the village precede the kulwar settlement; because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail, can never be ascertained until it is pretty far advanced: and as the assessment of individuals must, in some manner, be regulated by the produce, the more advanced the harvest season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. This system operates, no doubt, in many cases, as a tax upon industry and an encouragement to idleness; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the country is surveyed, when every man will be made to pay, not according to the quantity of his crop, but of his land.

6. Though the crop should be considerably advanced before the individual settlement is begun, yet it ought not to be delayed beyond this period; and the sooner it is then finished, the better. If it were possible, it would be of great benefit to the inhabitants, that it could be effected by the time the first kist becomes due; because every cultivator knowing the full amount of his rent, and having the whole of his crop on hand, would see at once how far it was

Reports, &c. from Collectors, on a Ryotwar Settlement.

likely to answer the demand upon him, and would thereby be the more enabled to turn it to the greatest advantage. If it was more than sufficient, he would lay up a part to sell late in the year, when the price had risen to its highest pitch. If it was inadequate, he would still endeavour, by selling it only by degrees in proportion to his kists, and by curtailing his expenses, to pay his rent. But when his rent is not settled till after most of the kists have been collected, it is sometimes higher than he expected. He has probably not been so careful or economical as he would have been, had he known the amount of it earlier; and he is, therefore, unable to make it good. On the other hand, while he remains in this state of uncertainty, he sometimes suspects, without cause, that his rent will be raised higher than is actually intended. He perceives that his grain will not equal the demand against him; and he sells it off in a hurry at a low price, and absconds with the produce. It is, therefore, of importance, that the individual settlement should never be longer delayed than is absolutely necessary; for the same bad consequences often ensue from uncertainty, as from a higher assessment.

7. Whenever the individual settlement of a district is completed, pottahs for every Ryot paying rent to Government should be made out by the Curnums, according to the form prescribed in my letter of the 30th of August, and transmitted to the cutcherry, to be signed by you, after having been compared. You should give them yourself to the inhabitants of the villages near the spot where you happen to be at the time; in all other places they may be delivered by the Aumildar. It is proper that every pottah should have your signature, because the inhabitants have more confidence in it than in that of the Aumildar or Potail. They know it is intended to guard them against extra demands; and they will be more likely to refuse compliance with them, when they have such a voucher in their possession. It likewise teaches them to look up to you, instead of the native servants; and, though they may not have courage to resist the demand in the village, to come forward afterwards with the complaint. They have always been so much accustomed to arbitrary exactions, that it is very difficult to prevail upon them, at least upon the poorer classes, to oppose them. But nothing tends sooner to convince them that there is a limit to assessment, and to encourage them to reject all extra impositions, than the general distribution of pottahs by the Collector.

I am, Gentlemen, your obedient servant,

(Signed) THOMAS MUNRO,
Collector.

Chitweyl,
30th September 1802.

No. 3.—*Letter from the Principal Collector of the Ceded Districts, to the Board of Revenue, dated the 30th November*, 1806.*

Gentlemen:

Par. 1. I HAD, some time ago, the honour to receive your letter of the 9th September last, with a copy of an extract from the Honourable Court of Directors, dated the 6th November 1805, and of the minutes of Government thereon, dated the 1st August 1806; and I shall now, agreeably to the orders of the Board, give as circumstantial an explanation of the manner in which the kulwar, or individual settlement, is made, as the subject seems to require.

2. This kind of settlement, though it appears intricate and laborious, is so greatly facilitated by a variety of causes, as to render the execution of it easy to any person of common attention. It is the ancient and universal practice under all the native governments; and hence the Collector has no trouble of introducing a new system, but has only to follow that which he finds already established.

Districts are divided into villages, under the management of Potails, or head farmers, who are, from long habit, perfectly capable of making the settlement of their respective villages; and the Ryots, from having been long accustomed to be guided by them, readily agree to what they fix or propose, as it is usually what they themselves know to be the proper rent.

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* Extract Proceedings of Board of Revenue at Fort St. George, 5th January 1807.

In all villages, the Ryots are in the habit of meeting and debating upon the subject of rent; but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual is to pay. These are called Veespuddi, or sixteenth villages, from the land and rent being divided into sixteenth shares; and they compose a considerable part of the Cuddapah province, which is about one-third of the Ceded Districts, besides being scattered, though more thinly, over other parts of the country. When the season of cultivation draws near, all the Ryots of the veespuddi village assemble to regulate their several rents for the year. The pagoda is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other the more binding. They ascertain the amount of the agricultural stock of each individual and of the whole body, the quantity of land to the culture of which it is adequate; and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent; and whether his share be one or two sixteenths, he pays this proportion, whether the whole rent of the village be higher or lower than last year.

Every village is, in fact, a small collectorate; and where the Potail does his duty, the Collector has only to confirm what he has already done. From all these circumstances, together with the aid which is derived from the Tehsildars and their cutcheries, the kulwar settlement, which on the first view might appear to be an endless task, is so much simplified, that it may be accomplished by any person of ordinary talents and exertion.

3. The chief obstacles in the way of it arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer Ryots. There is perhaps no Curnum, who in any one year ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal or suspension, that can make him give such accounts as are tolerably accurate. The proper rate of assessment is found, either by reference to the accounts of former years, or by comparison with the rent of lands of the same quality which have long been nearly stationary; and the condition of the poorer Ryots is learned from the concurring testimony of their neighbours, who at the same time will not exaggerate their poverty, lest the remissions which may in consequence be granted should fall upon themselves. A short explanation of what takes place in the kulwar settlement of a single district or tehsildarry, will equally apply to the whole number of districts forming a collectorate. I shall here speak of a district *in its ordinary state of prosperity*, not of one that has been reduced below it, by war or any other calamity.

4. A district paying a revenue of fifty thousand pagodas, usually contains about a hundred villages, differing greatly in extent and produce; some of them not paying more than a hundred pagodas, and others as much as five thousand annual rent. Every village has within itself a complete establishment of hereditary revenue servants: a Potail to direct the cultivation, realize the rent, and manage its affairs in general; a Curnum to keep the accounts; and a certain number of Peons to act under the Potail, in collecting the kists from the Ryots. When the ploughing season begins, the Potail ascertains what land each Ryot can cultivate; he permits those who may have met with losses to relinquish a part of their land, which he distributes to others who may be willing to take it; and to such as require none, he continues their former lands. He does not fix their rents, because this is done by the Collector, when the season is so far advanced that a judgment can be formed of the crop; but he assures them that their respective rents will continue the same as last year, only making allowance for such alterations as may become unavoidable, from the total revenue of the village being somewhat raised or lowered by the Collector: they are satisfied with this promise, receive betel from him as a confirmation of it, and yoke their ploughs. Specific written engagements cannot be made with them at this early period of the year, because, as in annual settlements, where the failure of the crop is great, remissions must be allowed; so where the produce is uncommonly abundant, increase must be taken to balance such failures, because the Potail having relations and friends in the village to whom he would be partial, could not safely be entrusted with the power of fixing rents, and because the Ryots themselves will not in this year agree to pay the same rent in the ensuing one, lest they should meet with losses, which would be aggravated by a rent which they might then be unable to bear. The Tehsildar goes round his district in the

early part of the season. His business is chiefly to regulate cultivation in those villages where it is mismanaged from the incapacity of the Potail, or impeded by disputes among the principal Ryots, and to make advances to the poorer sort for the purchase of seed, ploughs, or cattle. He also ascertains what land each Ryot has already cultivated, or engaged to cultivate during the year, which he does, by assembling the Ryots in their respective villages, and examining them in the presence of the Potails and Curnums; and accounts of the lands occupied and unoccupied are taken by his cutcherry, which accompanies him. He goes round again when the crops are ripening, to see their condition, and to ascertain whether the quantity of land actally cultivated is more or less than that which the Ryots had engaged to take.

5. The Collector sets out on his circuit in September or October, when the early crops begin to be reaped, and the late ones to be down. On arriving in a district he assembles all the Ryots of the four or five nearest villages. The first business is, to learn how far the cultivation of the present year is more or less than that of the last. This is soon done, by the help of the Tehsildars' and Curnums' accounts, compared with the reports of the Potails and Ryots. Where there is a decrease, it is commonly owing to deaths, emigrations, or loss of cattle. Where there is an increase, it is usually derived from new settlers, or additional lands being occupied by the old ones. In the case of decrease, the rent of the lands thrown up is deducted from the settlement of last year: in that of increase, the rent of the land newly occupied is added; and in both cases, the rent of the remaining lands remains the same as before. The rent of the land newly occupied is determined by the accounts of what it was in former times; or, if such accounts cannot be procured, by the opinions of the most intelligent Ryots: but the full rent of waste land is not exacted, until it has been in cultivation from two to seven years. The number of years, and the gradational rise in each year, depend upon the nature of the land and the custom of the village. They are known to all parties; and all doubts are removed, by their being detailed in a proclamation, or cowle namah, under the Collector's seal, circulated to every village.

If the cultivation is the same as last year's, and no failures occur among the Ryots, the rents remain unaltered. If the crops are bad, and it appears that some of the poor Ryots must have a remission, the loss, or a part of it, is assessed upon the lands of the rest, where it can be done without causing any material inconvenience. This assessment never exceeds ten or twelve per cent., and is much oftener relinquished than carried into effect. In cases where it can be easily borne, it is frequently agreed to without difficulty; and if opposition is made, it is generally soon got over, by the mediation of the Ryots of the neighbouring villages present. These discuss the point in question with the Ryots of the objecting village, tell them that it is the custom of the country, use such other arguments as may be applicable to the subject, and never fail in persuading them to accede to the demand, unless it is really too high, in which event it is lowered. Wherever individuals or villages object to their rent, it is always the most expeditious and satisfactory way of settling the dispute, to refer it to the Ryots of other villages, who do more on such occasions in half an hour, than a Collector and his cutcherry in a whole year.

6. The great number of Ryots assembled, and the publicity of every operation, are of great use in expediting the settlement. If failures of crops are to be remitted to needy Ryots, those who claim indulgence on insufficient grounds cannot succeed, because their neighbours who are present object to it; for they will not allow a remission to be given in which they do not themselves partake, unless it is absolutely necessary; and in the same manner, if rent is any where raised too high, the parties on whom it falls, by appealing to the judgment of the Ryots of other villages, get an abatement; so that, as much aid is derived from the Ryots themselves as from accounts, in making the settlement.

7. When the land in cultivation and its rent has been ascertained, the Collector gives every Ryot a pottah with his signature, in which every field he holds, and its rent for the year, are inserted. In most villages, the greatest part of the Ryots hold the same fields several years, so that among fifty individuals there are not perhaps ten whose rights require alteration. When the Collector has finished the first four or five villages, he moves on a few miles, assembles

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assembles the Ryots of the adjacent villages, and having settled their rents, proceeds in the same manner until he has finished the whole district, which usually requires a month or five weeks. The Sub-collectors, who have only four or five districts each, make the whole kulwar settlement personally. My own division is too extensive to be annually settled in detail by one person; and I therefore leave what I cannot accomplish myself to the district servants. I make the village settlements of every district, and also the kulwar settlement of one district, in some years, and of one village in each district, in others, and direct the rest to be done by the Tehsildars. The Tehsildar having one village as a model, is easily enabled to settle the rest in the same way. The rent of each village having been settled by me, he can only add to it, by including lands which may have been suppressed by the Curnums; and he can only lower it, where some of the Ryots may have met with great losses. If he lowers it without cause, the Ryots who do not share in the remission object to it and complain; or if, without altering the rent of the village, he lowers that of one Ryot and raises that of another unjustly, the Ryot on whom the extra rent is thrown complains. Even where the Ryots neglect to bring the grievance forward immediately, they hardly ever omit to state it when assembled for the settlement of the ensuing year; and the Tehsildar, knowing that gross negligence or partiality will be attended with the loss of his place, seldom ventures to make an unfair settlement. There are, however, cases in which he does so, either from ignorance or corrupt motives; but where the Collector is vigilant, they are not frequent. There is, indeed, no possibility of preventing them altogether; for the Collector, when he makes the settlement in person, may be deceived occasionally by the servants of his own cutcherry, who may be dishonest as well as the Tehsildar. The business of a Collector is not properly so much to labour through all the details of the settlement, as to make those do it who can do it best. The Potails and Curnums of villages are the persons most capable of making the settlement correctly; but they cannot be trusted, because they are cultivators themselves, and have always friends and enemies among the Ryots. It therefore becomes necessary to employ a Tehsildar, who, not being a native of the district, is not so liable to be influenced by partialities. As his attention, too, is confined to a single district, he will consequently know the state of its cultivation better than the Collector or his cutcherry, and will be better qualified than them to make the settlements properly; and hence I have found that the settlements of Tehsildars have usually been better adapted than my own to the circumstances of the Ryots.

8. I have described the kulwar settlement, as it is made in a country *in its ordinary state of cultivation*; but in one which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult, because it is requisite not only to increase or diminish the rents of such individuals as occupy or throw up land, but to raise the rent of every Ryot, by raising the rent of all land gradually to its former level, following cautiously the improving condition of the Ryots. This was done throughout the Ceded Districts for some years; but they have all now, with a very few exceptions, reached their standard assessments. The same mode is followed, in raising the general rent of whole villages and districts, as the particular rent of a few individuals. It is effected by the means of accounts; of the opinions of intelligent revenue servants; and more than all, by the assistance derived from the Ryots of one village in assessing those of another.

9. *When a district has been surveyed and the rent of every field permanently fixed*, the kulwar settlement becomes extremely simple; for all that is required is to ascertain what fields are occupied by each Ryot, and to enter them, with the fixed rents attached to them, in his pottah; their aggregate constitutes his rent for the year. He cannot be called upon for more; but he may obtain an abatement, in case of poverty or extraordinary losses. He has the advantage of knowing in the beginning of the season, when he ploughs his land, the exact amount of what he is to pay; he knows the fixed rents of the different fields which he cultivates, and that the demand upon him cannot exceed their total amount; he knows the utmost limit of his rent, not only for the present, but for every succeeding year; for it cannot be raised, unless he takes additional

land;

Reports, &c. from Collectors, on a Ryotwar Settlement.

land; and he is thereby the better enabled to provide for the regular discharge of his kists, and against the losses of bad, by the profits of good seasons.

10. The kulwar settlement, though it may appear tedious, when compared to the village one, is however not only better calculated to realize the revenue, but is, on the whole, a saving of time, because when it is once made there is no further trouble; but in the village settlement there is so much room for malversation, so many disputes between the Potails and Ryots about extra collections, on the one hand, and the withholding of rents on the other, that more time is consumed in inquiring into those matters than in the original settlement.

11. The Honourable Court of Directors seem to be apprehensive that too much must be left in the kulwar settlement to the agency of native servants; but it does not appear to me that such agency can be dispensed with, or that, when properly controlled, any serious evil can result from its employment. Without it, the Company's servants could do little or nothing. The most experienced Collector could hardly make the settlement of ten villages in a whole year; and after all, it would most likely be done very indifferently. The native servants are restrained, as far as men with inadequate allowances can be restrained, by the same considerations as the public servants in other countries; by the fear of detection, of losing their situations, and of punishment. In all provinces that have been permanently settled, their agency has been used, and it had then a much wider field for abuse than in the kulwar settlements; because such provinces having been previously settled for some years by villages, talooks, or other large tracts, without descending lower into detail, and being then disposed of for ever, all inquiry was at an end: so that, if the revenue of villages or talooks could be undervalued and concealed for a short period, till the permanent settlement took place, the danger of discovery was over; whereas, under the ryotwar system, the minute process that is gone through every year, renders the most trifling abuse liable every moment to detection. When the rent of evey field has been fixed by survey, there is little room for abuse: it cannot be against the Ryot, but may be in his favour; because it can be effected only by reporting cultivated land as waste, or by obtaining remission on false pretences of poverty: but it has already been shewn, that from the public manner in which the kulwar settlement is conducted, and the contending interests of the Ryots, either of those modes of injuring the revenue can never reach to any extent or be long concealed. There can be no doubt that the kulwar settlement is better calculated than any other, to bring to view the whole resources of the country; but whether it is equally well adapted to improve them, can perhaps never be certainly known, but by a long trial of its effects in an extensive district.

I have the honour to be, Gentlemen,
Your most obedient and humble Servant,
(Signed) THO. MUNRO,
Principal Collector.

Kowelgoontah,
30th November 1806.

No. 4.—*Report of the Principal Collector of the Ceded Districts to the Board of Revenue, dated 15th August, 1807, proposing a Plan for permanently settling those Districts on the Ryotwar principle, and on the Advantages of that mode of Settlement compared with Zemindary Assessments.**

Gentlemen:

Par. 1. THE survey of the Ceded Districts having been completed, it now only remains to consider how they are to be permanently settled, what remission of the present assessment will be required for that purpose, and whether the immediate tenants of Government ought to be Ryots or Zemindars.

2. There is some difficulty in ascertaining what proportion of the gross or net produce of the soil ought to be left to the landholder, in order to render the land private property and saleable, so as to be security for the rent of Government. Had the public revenue in India ever been paid by the private

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* Extract Proceedings Board of Revenue at Fort St. George, 4th February 1808.

trade land-owners, the share of the produce which was then received by the sovereign might now have served as a standard to regulate the demand. But nothing can be plainer, than that private landed property has never existed in India, excepting on the Malabar coast, and that therefore, in all other districts, the share of the produce which ought to constitute the rent to Government, must be determined rather by opinion than by experience. If Menu and Abul Fazel are to be believed, the shares received as rent by the Hindoo princes and Mogul emperors were very low; but their assertions are altogether unsupported by facts. Menu is very vague in his statement of shares: but one-sixth is that which he mentions most frequently as the government rent. He says that the prince may take one-eighth, one-sixth, or one-twelfth of grain, according to the soil. He observes, that Ryots sometimes rented their lands to under-tenants: but still it seems that it was necessary to urge the Ryot, by public authority, to cultivate his farm; for Menu adds, "if land be injured by "the farmer himself, or if he fails to sow it in due time, he shall be fined "ten times as much as the King's share of the crop that might otherwise "have been raised." Had the King's rent been only one-sixth of the gross produce, there would have been no occasion to fine the farmer to deter him from the neglecting to sow, any more than there is to fine the proprietor in England. The farmer's own interest would have been a sufficient incitement to his industry; and as, from the lowness of the rent, he could have paid it, even if the land had by accident remained unsown, the King could have no motive for compelling him to cultivate. But as it appears that penalties were deemed necessary, it is pretty clear that land was not saleable, that the farmer could not pay when it was not sown, and consequently that the rent to Government absorbed almost all private rent, and left him, as now, very little beyond the charges of cultivation.

3. The assessment of Akber is estimated by Abul-Fazel at one-third, and by other authorities at one-fourth of the gross produce. But it was undoubtedly higher than either of these rates; for had it not been so, enough would have remained to the Ryot after defraying all expenses, to render the land private property; and as this did not take place, we may be certain that the nominal one-fourth or one-third was nearly one-half. This seems to have been the opinion of Aurungzebe, for he directs that not more than one-half of the crop shall be taken from the Ryot; that where the crop has suffered injury, such remission shall be made as may leave him one-half of what the crop might have been; and that where one Ryot dies and another occupies his land, the rent should be reduced, if more than one-half of the produce, and raised if less than a third. It is evident, therefore, that Aurungzebe thought that one-half was in general enough for the Ryot, and that he ought in no case to have above two-thirds. The mode of assessment, in the Ceded Districts and the Decan, still limits the share of the Ryot to those proportions, but makes it commonly much nearer to one-half than two-thirds of the produce. If, by fixing the Government rent at one-third, he were allowed to enjoy the remainder, and all such future increase as might arise from his industry, he would never relinquish his farm, and all cultivated land would soon become private landed property. If more than one-third is demanded as rent, there can be no private property; for it is found that when land, which has formerly been enam, is assessed, that as long as the rate is not more than one-third of the produce, the land is regarded as a private estate, and can generally be sold; but that whenever the rate exceeds one-third, the land is scarcely ever saleable, is no longer reckoned private property, and is often abandoned. It is also found by experience, that one-third of the produce is the rate of assessment at which persons, who are not themselves cultivators, can rent land from Government without loss; for it enables them, after paying the public demand, and being reimbursed for all expenses and stock employed, to obtain a small portion of land-rent. As one-third of the produce is therefore the highest point to which assessment can in general be carried, without destroying private landed property, and as it is also the point to which it must be lowered, before persons who are not cultivators can occupy sirkar land without loss, it is obvious that unless the assessment is reduced to this rate, land can neither be occupied by all classes of the inhabitants, nor ever become private property; nor can any permanent settlement be made, calculated to improve the condition

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condition of the Ryots or of the public revenue. I am therefore of opinion, that in a permanent settlement of the Ceded Districts, the rent of Government should be about one-third of the gross produce. The present assessment is about forty-five per cent. To bring it to the proposed level, would require a remission of twenty-five per cent., as may be seen from the following example:

Total gross produce, say	100
Government share, by the present assessment	45
Deduct twenty-five per cent. of assessment	11¼
Government share, by proposed permanent assessment	33¾

4. Supposing that this remission is allowed, its being granted to Zemindars or to Ryots would make a very material difference to the country. I have stated fully, in former letters, what appeared to me to be the respective advantages and disadvantages of the zemindary or mootadary and ryotwary system; and all that I have now to offer on the subject is little more than a recapitulation of arguments already adduced at different times. It may be said, in favour of the Zemindar or Mootahdar, that he becomes at once a great proprietor, and relieves Government from the trouble of making settlements with the Ryots. That having a deeper interest in the cultivation of the country than the revenue officer, he is better qualified to direct it: that being more intimately acquainted with the circumstances of the Ryots, and having greater inducement to prevent their failure or desertion, he is more likely to grant them such remissions as may occasionally be necessary: that he will grow rich himself, and by granting favourable terms to his tenants will gradually raise up a body of substantial land-owners: that he will require no remissions in his rent to Goverment, as he will be able to make up for his loss in one place by his gain in another: that he will stand between Government and the cultivator; and finally, that by conducting most of the details formerly intrusted to the revenue officer, he will greatly lessen the number of accounts and the charges of collection.

5. Against the zemindary system it may be urged, that the Mootahdar will endeavour to secure all advantages to himself, by giving only short leases, and making the Ryots pay the full rent according to custom: that if he fails in this, and is obliged to lower their rents to induce them to remain on his estate, he lessens his own means of discharging the public dues; and if he is constrained to give up the whole advantage usually allowed to himself by Government, or fifteen per cent. remission to them, his estate becomes in fact ryotwary: that by being restricted from raising his rents he loses one essential quality of ownership, and by being hindered from alienating his estate in smaller portions than 500 pagodas rent, he loses another: that if he cannot raise the rent or turn out Ryots, he has not the advantage which is sometimes ascribed to the adoption of large farms, for he will not, even if he has the means, attempt to improve where he cannot raise the rent: that the great Zemindar defies all authority, and will keep the Ryots as poor as they have always been; and the small one, or Mootahdar, will endeavour to imitate him in his state and armed followers: that though most of the mootahs will finally resolve into ryotwary farms, many of the greater ones will assume the character of zemindaries of poligarships: that the country will be filled with petty armed chiefs, who may hereafter combine to disturb the public tranquillity; and that the system is, on the whole, detrimental to the country and dangerous to Government.

6. In favour of the ryotwary system it may be observed, that it is the system which has always prevailed in India; that no other can be permanent, and that however different any new one may be, it must resolve itself into it at last, because the duration of great property in any family is opposed by early and universal marriage, by the equal division among all the sons, and by adoption where there are none: that it is more simple than the mootahdary plan, because it requires no artificial restraints, contrary to custom and the laws of inheritance, to prevent the division of estates; because it admits of all gradations of large and

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and small farms, as there are Ryots who pay from one to one thousand pagodas; because the owner of the land, where he has tenants, may raise or lower the rent at pleasure, which cannot be done by the Mootahdar: that it is better adapted to preserve simplicity of manner and good order; because every Ryot will, on his own estate, be at once proprietor, farmer, and labourer; because the division of property, by engaging men in labour for their maintenance, is favourable to quiet; because a great body of small proprietors, instead of a few Zemindars or Mootahdars, will be interested in supporting Government; and because it facilitates the establishment of the authority of the courts of justice, which can seldom reach Zemindars, particularly armed ones. It may be also said, that it is better calculated to promote industry and to augment the produce of the country, because it makes more proprietors and farmers, and fewer common labourers than the zemindarry or mootahdarry scheme; because the Ryot would be more likely to improve his land as a proprietor than as the tenant of a Zemindar; and as he would enjoy the whole remission instead of a small part or perhaps none, he would be more able to do it; and because the small proprietor being a better manager and farmer, and more immediately interested than the great one in the cultivation of his land, would bestow more pains upon it, and make it yield a more abundant crop: that supposing the amount of property to be the same, it would be better that it should be in the hands of forty or fifty thousand small proprietors, than of four or five hundred great ones: that by the remission going at once to the Ryots, it would improve the circumstances of the class of men from whom the revenue is principally drawn, and would enable them to raise a greater quantity of food, and thus to favour the increase of population: that by allowing the revenue to increase or diminish, according to the extent of land in cultivation, it eases the farmer, without occasioning, on an average of years, any loss to Government: that this fluctuation would lessen every day, as the Ryots became more wealthy, and would at last be confined to tank lands; and that the ryotwary system, by retaining in the hands of Government all unoccupied land, gives it the power of gradually augmenting the revenue, without imposing any fresh burden upon the Ryots, as long as there is an acre of waste in the country.

7. The chief arguments against the ryotwary system are, the great detail of accounts and the consequent difficulty of management, the interference of revenue officers in cultivation, the expense of collection, and the fluctuation in the annual amount of the public revenue. But there seems to be nothing very serious in these objections. When a country is surveyed and the rent of every field fixed, the accounts become perfectly simple; they are nothing more than a list of Ryots and fields, and if the Ryots do not next year take new or throw up old land, the same register will serve again; and as Curnums must always be kept, there is no more difficulty in getting from them an account of a hundred Ryots than of one Mootahdar. The accounts of the customs, which yield so small a portion of revenue, are infinitely more intricate and troublesome than those of the land rent. If such a remission is granted as will leave the Ryots a private rent, after discharging the public one, the interference of revenue servants will be unnecessary: their own interest will stimulate them to cultivate, as in Canara, where no revenue officer ever thinks of calling upon the owner to plough or sow his fields. The additional expense of collection in the ryotwary settlement would be gradually compensated by the rent of waste lands brought into cultivation, and the fluctuation in the annual amount of the revenue would be gradually lessened, as the Ryots became attached to their farms by the benefits of a low assessment, and retained them as a lasting possession, instead of changing them, partly or wholly, almost every year.

8. The only matters of real importance, in a comparison of the ryotwary and zemindarry systems, are the amount of the remission to be granted and the mode of its distribution. If the sum is in both cases equal, the direct loss to revenue is also the same. But, in the one case, the whole remission goes immediately to the Ryots, by whom all land-rent is produced; while, in the other, it may never reach them: the Zemindars will keep it from them for ever, and the Mootahdars for a long period of years. In the one case, the whole of it will be immediately applied to the improvement of the country; in the other, either none, or only a small portion, will be allotted to that purpose. It seems extraordinary, that it should ever have been conceived that a country could beas

much benefitted by giving up a share of the public rent to a small class of Zemindars or Mootahdars, who do not yet actually exist, as by giving it to the Ryots, from whom all rent is derived. When the settlement of a great province is in view, the prosperity of the body of the people should be the grand object to which every thing else should be made to yield; and as it is plain that the Ryots must reap infinitely more advantage from a remission granted to themselves, than from a similar one to Zemindars and Mootahdars, the ryotwary system, with all its supposed inconveniences, ought undoubtedly to be adopted in preference to every other. The Zemindar is a kind of contractor, who undertakes to get a greater fixed rent for Government from the Ryots than can be done in any other way. He engages, for fifteen or twenty per cent. to make the Ryots always pay what they now do: he can remit nothing to them without loss to himself, and he will therefore keep their rents as high as ever, as long as he can. The advantages of this system may be comprehended in a few words. The Zemindar undertakes to pay every year exactly the same amount of revenue, to relieve the public servants from the fatigue of thinking about it, and to settle with the Ryots in such a manner that Government shall never hear any thing about them.

9. It has been objected to the ryotwary system, that it leaves no person between the cultivator and the revenue officer. But this objection is made from not understanding the condition of Indian husbandmen; for, in this country, the landlord and cultivator can never be permanently separated, as in England: the minute division of property will always render them the same persons, with a very few exceptions. The landlord must always cultivate his own fields, and hence the collections must always be made directly from the cultivator, in his quality of landlord; and hence there can be no person between the cultivator and the revenue officer, without a creation of Zemindars, who must themselves, in time, become either petty princes or cultivators. If the whole system of English and of Indian collection is examined, it will perhaps appear that the interference of revenue officers is greater and more vexatious in England than in this country. The land-tax of England is so light, and is so small a portion of the public revenue, that the landlord cannot be supposed to suffer any vexation from its collection; but then there is the excise, for which every house is entered, and the property of every person subjected to as much inspection and interference as the land of the Indian Ryot. Were there no excise in England, it would be necessary to draw a greater revenue from the land, and to investigate its produce more narrowly. Land-rent is to the Indian, what the excise and customs are to English revenue; and hence it becomes necessary to give particular attention to it, and to employ a large establishment of servants, to secure every part of it that is justly due to Government.

10. The annual fluctuation in the amount of revenue has likewise been brought as an argument against the ryotwary system: but this fluctuation will never be so great as to cause any serious inconvenience. It would never, in any one year, exceed ten per cent. in an aggregate of six or eight collectorates, though it might be more in a single one. It would gradually diminish as the Ryots became proprietors, and would, in ten or twelve years, scarcely ever be above five per cent. As the inequality, too, would arise as often from an increase as a decrease of revenue, Government would lose nothing by it; and the deficiency, when it occurred, might always be provided for, either by reserving the surplus of former years, or by a loan.

11. I shall now proceed to state the manner in which I think a permanent ryotwary settlement in the Ceded Districts may be made. I shall then endeavour to shew, that it will yield as much revenue, on an average of years, as the zemindary system; and that, as it will also be more beneficial to the great body of the inhabitants, it ought to be adopted. The following articles contain the principles on which the settlement should be formed.—1st. The settlement shall be ryotwary.—2d. The amount of the settlement shall increase and decrease annually, according to the extent of the land in cultivation.—3d. A reduction of twenty-five per cent. on all land shall be made in the survey rate of assessment.—4th. An additional reduction in the assessment of eight per cent., or thirty-three per cent. in all, shall be allowed on all lands watered by wells, or by water raised by machinery from rivers and nullahs, provided the cultivators

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cultivators keep the wells or embankments (dirroas) in repair at their own expense. A similar reduction shall be allowed on the lands watered by small tanks, wherever the cultivators agree to bear the expense of repairs.—5th. Every Ryot shall be at liberty, at the end of every year, either to throw up a part of his land, or to occupy more, according to his circumstances; but whether he throw up or occupy, shall not be permitted to select, but shall take or reject proportional shares of the good and bad together.—6th. Every Ryot, as long as he pays the rent of his land, shall be considered as the complete owner of the soil, and shall be at liberty to let it to a tenant without any hesitation as to rent, and to sell it as he pleases.—7th. No remisssion shall be made, on ordinary occasions, for bad crops or other accidents. Should failures occur, which cannot be made good from the property or land of the defaulters, the village in which they happen shall be liable for them, to the extent of ten per cent. additional on the rent of the remaining Ryots, but no farther.—8th. All unoccupied land shall remain in the hands of Government, and the rent of whatever part of it may be hereafter cultivated shall be added to the public revenue.—9th. All taxes on houses, shops, and professions, all duties, licenses, &c. shall belong exclusively to Government. The Ryot on whose land houses or shops may be built, shall not be entitled to receive a higher rent from them than the equivalent of the survey rent of the ground which they occupy.—10th. The repairs of all tanks, which are not rendered private property by an extra remission, or duswundum enam, shall be made at the expense of Government.—11th. Tuckavy shall be gradually discontinued.—12th. Potails, Curnums, and all other village servants, shall remain as heretofore under the Collector.—13th. Private creditors, who may distrain the property of Ryots, shall discharge the rent which may be due from such Ryots to Government, and shall give security for it before they begin the distraint.

12. It may appear, at first sight, that a reduction of twenty-five per cent. will occasion a heavy loss of revenue; but I imagine that it will not be greater than what has been suffered in all districts, where a permanent settlement has been effected. It is to be considered, that the decrease of revenue will not be proportionate to the reduction of twenty-five per cent., because that reduction is not to be made on the average of former collections, but on the survey assessment, which never has been, nor ever can be completely realized, as long as there are bad crops and poor Ryots. In the Board's letter of the 27th of December 1804, the average profit to the owners of estates in settled districts is estimated at fifteen and a quarter per cent., but it is not explained whether the profit is upon the land-rent only, or upon the land-rent and village taxes. I shall suppose, however, that it is restricted to the land-rent, and calculated upon an average of preceding years, and examine whether the reduction of twenty-five per cent. upon the survey assessment will cause a greater diminution of revenue than a remission of fifteen and a quarter per cent. upon the average of former collections.

The collections of land-rent for the last seven years, amount (per Statement No. 1.) to ....Star Pagodas		84,33,355 14 70
The seventh part of which, or the average yearly, is.........		12,04,765 2 10
Deduct the profit of fifteen per cent. allowed in settled districts..		1,80,714 31 66
Balance, or permanent land-rent to Government		10,24,050 12 24
A reduction of twenty-five per cent. on the land will afford so much immediate relief to the Ryots, that they will easily be able to keep up the cultivation of fusily 1215, except when the tanks are not filled; I shall therefore consider the collections of that year, after making an adequate allowance for the loss from the tanks, as the average amount of the settlements that may be expected in the early part of the ryotwar system. The collections of land-rent in 1215 are the highest that have been realized, either under the Company's or the Mysore government, and amount to................ Star Pagodas	14,94,588 5 50	
Carry forward............	14,94,588 5 50...	10,24,050 12 24

Brought

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Brought forward......Star Pagodas		14,94,588 5 50	...10,24,050 12 24
Deduct proposed remission of twenty-five per cent.	3,73,647 1 35		
Deduct additional remissions to wells, for repairs	11,333 0 0		
		3,84,980 1 35	
		11,09,608 4 15	
The rent of land in 1215, under tanks and nullas which are not filled by great rivers, and whose supply of water is therefore uncertain, was Star Pagodas 2,96,000; allow one-fourth for deficiences of water, one year with another		74,000 0 0	
		10,35,608 4 15	
This sum of S. P. 10,35,608. 4. 15. is what remains, after making the proposed remissions in the survey assessment, and a full allowance for the loss on tank lands, from the failure of rain. But as it will not be necessary, after remitting twenty-five per cent., to make any deduction for bad crops to poor Ryots, Bramins, Peons, &c. who cannot pay the full rent, the remissions usually allowed under these heads must now be added to the settlement. They amount to		85,000 0 0	
Total expected land-rent under the ryotwar settlement			11,15,608 4 15
Difference in favour of the ryotwar system			91,557 36 71
But from this sum, the excess of charges collection under the ryotwar, above those of the mootahdarry system, must be deducted. As wells, and some of the smaller tanks and nullas, will in future be repaired by the Ryots, and as many of the greater tanks must, under any system whatever, be repaired by Government, the expense that will be incurred for tank repairs, by the ryotwar system exclusively, will not exceed ......Star Pagodas.		10,000 0 0	
To this sum must also be added, the difference of the moyen zabitahs, or charges collection in favour of the mootahdarry system. These charges, under the ryotwar settlement, would be.........S.P.	95,000		
Under the mootahdarry, supposing the number of servants reduced but the scale of allowances the same, they would probably be...	22,000		
Difference against ryotwary		73,000 0 0	
			83,000 0 0
Difference remaining in favour of ryotwary ......Star Pagodas			8,557 36 71

13. This is the amount that would probably be in favour of the ryotwary system during the first two or three years: from the third to the fifth year the increase from new cultivation and low rented lands would be a lack of pagodas; from the fifth to the seventh year it would be a lack more; and by the tenth it would have amounted in all to about three lacks. It may be said, that such calculations

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calculations are uncertain. I am confident, however, that the estimate is not too high; because, as the cultivation increased nearly one half from 1210 to 1215, notwithstanding the gradual raising of the rent by the survey, there can be no doubt that when the rent is lowered twenty-five per cent., that cultivation will still continue to extend rapidly, though perhaps, from the inadequacy of the population, not in the same extraordinary degree as before; because there are now actually in cultivation lands lately taken from the waste, paying sixty thousand pagodas less than the fixed assessment, which sum will be added to the jumma in the course of four or five years, but could not without the proposed remission, as in that case the Ryots would, whenever the new land came to the full rent, throw up an equal quantity of the old, from want of the means of paying for both; and because the reduction of rent would facilitate the employment of many additional hands in agriculture. If a permanent zemindarry or mootahdarry settlement of the land-rent is now made, it will amount, as has already been stated, to......................Star Pagodas 10,24,050.
If a ryotwarry one is made, by remitting twenty-five per cent. it will amount to 11,15,608

If it is even allowed, that the net revenue from both these sums will be nearly the same, in consequence of the superior expense of the ryotwarry system, yet the zemindarry rent will be no more ten years hence that it is now, while the ryotwarry will in that time have risen about three lacks of pagodas, and there will be a difference in its favour equal to nearly a third of the whole land-rent. As the object is great, and as no mischief can arise from making the experiment, it ought certainly to be tried. The result would most likely shew, that one-fourth or one-third more land-rent might have been derived from all the districts permanently settled, and that a similar increase may be expected from all those which are yet unsettled. This increase would take place with the present population; but it would, of course, become still greater as the population augmented. The highness of the land-rent is in this country the chief obstacle to the increase of population. A remission of rent in favour of a few Zemindars or Mootahdars would be no remedy for the evil; but a remission to the Ryots, by enabling them to extend their cultivation and augment the produce of food for their families, would in a great measure do it away. Were it not for the pressure of the land-rent, population ought to advance more rapidly in India than in America; because the climate is more favourable, and because there are every where great tracts of good land uncultivated, which may be ploughed at once, without the labour and expense of clearing away forests. As there are above three millions of acres of this description in the Ceded Districts, it cannot be doubted that a very considerable addition will be made, in twenty or twenty-five years, to the population, and also to the land-rent, beyond the highest estimate which has been made of it.

14. The profit to the land-owners in the Salem Districts is sixteen and one-third per cent., which is one and one-third per cent. more than I have deducted from the average collections of the Ceded Districts. As the assessment is, perhaps, higher in them than even in Salem, I might in the preceding comparison have deducted sixteen and one-third in place of fifteen per cent. from the average, and shewn an additional amount of one and one-third per cent. in favour of ryotwarry. This difference may, however, be left to counterbalance any error into which I may have fallen, in estimating the charges collection of settled districts, from not having any statement of them for my guidance.

15. Though the revenue at first should be the same, or should be even greater, under the mootahdarry than under the ryotwarry system, yet the mootahdarry has this advantage, that the revenue is limited at once, and cannot grow with the resources of the country; whereas, in the ryotwarry, it keeps exact pace with them, rising or falling as there is more or less cultivation. It is no loss on the whole to Government, and must be much easier for the Ryots, while they have so little property, that this fluctuation should continue; for they cultivate most when the season is favourable, and Government thus draws from the country the greatest revenue in those years when the gross produce is the greatest: and the land-rent of India may be said to resemble, in this respect, the principal sources of British revenue, the excise and customs, which increase or diminish yearly with the commerce of the nation, the fund from

which they are derived. The public ought certainly to be regulated, in some degree, by the private revenue of the country: but nothing can be more contrary to this principle than the mootahdarry system; for it fixes the public demand now, which must remain the same thirty or forty years hence, whatever addition may have been made to private property in that time. It does not accommodate itself to the circumstances of the country; and because it cannot raise the revenue hereafter, it makes it too high at first, as in the Baramahl and other districts, whose whole resources have been brought to light by survey, and in order to realize this revenue it is obliged to authorize the Mootahdars, or middle men, to exact the former high rents from the Ryots. On the other hand, the ryotwarry system enables the public to advance with the private revenue, as long as there is any waste land in the country: and in doing this it adapts itself perfectly to the means of the inhabitants; for there can be no juster measure of their means than the decrease or increase of cultivation. It also, by making the remission upon the assessment of the land, gives the whole of it at once to the Ryots; and by enabling them to raise more food for the maintenance of their families, facilitates the increase of population, the occupancy of waste for its subsistence, and the augmentation of revenue. The assessment of lands formerly cultivated, and of waste never cultivated, amounts to Star Pagodas 10,10,842. It would be idle to imagine that the whole can ever be brought into cultivation; but I am persuaded that nearly all the land formerly cultivated, amounting to Star Pagodas 5,55,962, together with a considerable portion of the waste, will be occupied in the course of twenty-five years.

16. The increase of cultivation will, however, have no sensible effect in augmenting the size of farms, and thereby lessening the detail of collection. The farms will probably always remain as at present, comprehending all sizes, from five acres to fifteen hundred, and paying from one to a thousand pagodas. Their enlargement is prevented at present by the want of property, and will be prevented hereafter by its division. In the Ceded Districts and throughout the Deccan, the Ryot has little or no property in land: he has no possessory right, he does not even claim it. He is so far from asserting either a proprietary or a possessory right, that he is always ready to relinquish his land and take some other, which he supposes is lighter assessed. All land is supposed to revert to Government at the end of every year, to be distributed as it may think proper, and land is accordingly sometimes taken from one Ryot and given to another who is willing to pay a higher rent. If this power is exercised with caution, it is not from the fear of violating any possessory right, but of losing revenue; for the assessment is generally so high, that if the Ryot is dispossessed, the same rent can seldom be got from a new one. The only assessed land that is not annually at the disposal of Government is that which pays a quit-rent, and is either enams that were formerly free, or ground belonging to tanks and wells, constructed at the expense of individuals, who are on that account allowed a remission from one-fifth to one-half of the rent. Even in this case, however, private property in land has always been viewed with so much jealousy, that instead of a permanent quit-rent, it has been much more usual to allow the person who digs the tank or well to hold the land-rent free, until he is reimbursed for all his expenses and labour, and then to regard it as Government land, and assess it at the full rate. The Ryot of India unites in his own person the characters of labourer, farmer, and landlord. He receives the wages of the labourer, the profit of the farmer on his stock, and a small surplus, from one to twenty per cent. of the gross produce as rent, but on an average not more than five or six per cent. The smallness of this surplus prevents him from letting his land to an under-tenant, because the rent would not be equal to his subsistence, and also because no tenant would give him even this rent; for as there is every where plenty of good land lying uncultivated, which any person may occupy on paying the sirkar rent, it is evident that no Ryot will hold land of another, and pay an addition of five or six per cent. upon the sirkar rent, when he may get land of the same kind without paying any such increase. As long, therefore, as Government have uncultivated land of a tolerably good quality to dispose of, Ryots can have no tenants; and hence there never has been in India, with the exception of a very few districts, any class of land-owners receiving their rents from tenants. The tendency of the

Indian system of casts, and laws of inheritance, always has been, and must be, to keep land divided into small portions among the Ryots, and to make the same person labourer, farmer, and landlord. Why then attempt to subvert an ancient system, which places the great body of the Ryots above want, renders them industrious, frugal, and comfortable, and preserves the simplicity of their manners and their respect for public authority? But it has been said, that there can be no proper subordination without just gradations of rank in society, and that Zemindars are required in Indian society to accomplish this desirable end. But this opinion is completely contradicted by experience; for there is no people on earth among whom there is greater subordination than among the Hindoos, who never saw proprietary Zemindars until they were created by the Company's Government.

17. The plan which I have proposed for forming a permanent ryotwarry settlement is so plain, that it can require no further elucidation, except with regard to house-rent, which ought undoubtedly to remain under the immediate direction of the Collector, as a source of increasing revenue. The tax which is generally denominated house-rent is more properly a tax upon income. In the case of labourers and other poorer orders of the inhabitants, where it does not exceed one or two rupees, it may be called house-rent; but even here it is rather a tax upon income, equal to the produce of a certain number of days' labour, for the house or hut itself is probably not worth more than five or ten rupees. In the case of weavers and other tradesmen, it is usually termed a professional tax; but as the weaver is rated according to the estimated produce of his loom and the number that he employs, the tax is evidently upon his income: and in the case of merchants, who often pay a tax of fifty pagodas for a house which would not sell for so much, the tax is clearly an income one, and is so considered by themselves. There is no difficulty in fixing the amount of the tax with regard to labourers and tradesmen: but it is not so easy to ascertain it with respect to merchants, who though they are supposed to be assessed in some places at fifteen or twenty per cent. of their income, in others pay little or nothing. Under the native governments there were many reasons for this indulgence. The merchants usually supplied, without payment, the demands of the revenue servants for clothes and other articles: they were also obliged to furnish at a low rate whatever articles were required for the public service, and to take the sirkar share of the crops, damaged stores, &c. at ten per cent. above the market price; and also, in times of exigency, to pay occasional contributions. These demands having ceased under the Company's Government, there can be no reason for the merchants being more favoured in one place than another, or for their not being every where assessed in the same proportion as the other classes of the inhabitants. It would be vexatious to attempt to discover the income of individuals: but a tolerable estimate of the aggregate income of the merchants of a district may be made from accounts of the exports and imports, the population, the produce and consumption, and the usual profits of trades; and fifteen per cent. upon the sum resulting from these calculations might be imposed upon the merchants, leaving them to distribute it in detail, according to the income of the several individuals. In the district of Roydroog, where the house-tax is higher than in other parts of the Ceded Provinces, and where it is supposed to be about fifteen per cent. upon income, a new distribution was made last year by the merchants and shopkeepers themselves. The total sum was not increased, because it was already sufficiently high; but the shares of many individuals were reduced one half, and those of others doubled and quadrupled. A few of the principal merchants from all the chief trading towns of the Ceded Provinces were at the same time assembled: they were informed that the house or income tax would be raised, and were directed to state, not what their income was, but what the rate of the tax upon it was in their respective districts compared to Roydroog. They debated among themselves for several weeks, and at last produced a statement, to which they all agreed, as containing the fair rates of their districts. The Roydroog merchants, who were present, took care to see that the neighbouring districts were rated as high as their own, in order to prevent any additional assessment from falling upon themselves. The tax might by the same process be extended to every place where it is not yet established, and make a considerable addition to the public revenue. An idea of this increase may be formed from comparing the house-rent

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rent of the Ceded Provinces with that of the richer provinces below the Ghauts.

House-rent of the lower classes of the people, tradesmen, &c. .... Star Pagodas	63,946	
Ditto of merchants and shopkeepers	33,124	
		97,070
Ditto to be laid on in fusily 1217 to 1220, to raise the other districts to the level of Roydroog		21,000
Star Pagodas		1,18,070

Where merchants are exempted from this income tax, they contribute little more to revenue than common labourers: they pay no direct taxes, and those which they pay indirectly on betel, tobacco, cloth, &c. are very trifling. It is contrary to every just principle of taxation, that the richer should be more lightly assessed than the poorer classes of the people; and as no additional demand can be made upon them, if the house-tax is permanently included in the land-rent, it ought certainly to be kept separate, in order that it may yield an increasing revenue as the circumstances of the country improve.

18. I have proposed that villages shall, in ordinary cases of failure, be liable to an extra assessment of ten per cent. This will, I am convinced, on all common occasions be sufficient. There is also in many places another source from which deficiencies may be made up. In many villages the enams of the Potails and Curnums are equal to a fifth, a fourth, and even to a third of the sirkar revenue. By far the greater part of these enams has unquestionably never been authorized; for where there are sunnuds the enam scarcely ever exceeds five per cent., and where it is more, it was always under the native governments made liable for deficiencies in the village. I would recommend, that the same principle shall still be adopted to a certain extent: that in villages not exceeding 250 pagodas rent, the enams of the Potail and Curnum respectively shall be free, as far as ten per cent. of the village rent, and that the whole of their excess above this rate shall be liable for deficiencies: that in villages from 250 to 500 pagodas rent, the enams shall be free as far as seven and a half per cent., and their excess above this rate be liable for failures; and that in villages above 500 pagodas, the enams shall be free as far as five per cent., and the excess liable for losses. Though the revenue under a ryotwarry system must annually fluctuate with the extent of cultivation, yet it is not necessary that any abatement should be allowed for losses upon the actual cultivation; for all such losses easily may, and ought to be made good, in the first instance, by the excess in the Potail's and Curnum's enams above the usual standard, and where this excess does not exist, by an extra assessment upon the Ryots. This extra assessment is limited to ten per cent.; but it will scarcely ever amount to half so much, and it will seldom be requisite to have recourse to it at all.

19. If the survey assessment is reduced twenty-five per cent., and the ryotwarry system introduced, the following is the average amount of revenue from every source that might be expected during the first two or three years.

Land rent, as before stated, ... Star Pagodas		11,15,608
Village taxes, house-rent, &c.	1,01,781	
Quit-rent	60,585	
Venkatgeery peshkush	4,342	
Kurnoul peshkush, reduced to one lack of chillaw-anny rupees from fusily 1218	22,916	
		1,89,624
Frontier duties		40,000
Licenses	65,000	
Betel and tobacco	40,000	
		1,05,000
		14,50,232
Add proposed increase of house-tax		21,000
Carried forward		14,71,232

Brought

Reports, &c. from Collectors, on a Ryotwar Settlement.

Brought forward......	14,71,232
Deduct allowance of land-rent received by Poligars	19,000
Total...... Star Pagodas	14,52,232

At the end of four years, the land-rent would have risen at least a lack of pagodas, and the revenue would then be 15,50,000; and at the end of ten or fifteen years the land-rent would probably have increased to such a degree as to make up for the original remission, and the revenue would then be from seventeen and a half to eighteen lacks of pagodas. It is one advantage of the ryotwarry system, that it leaves room for the land-rent to increase with the population and wealth of the country; and it is another, that by making the remission every where equal, it will fix the Ryots to their several farms as proprietors, instead of keeping them, as hitherto, for ever unsettled, without attachment to their lands, without any wish to improve them, and wandering from one zemindarry or mootah to another in quest of more favourable terms. As long as the public exigencies require a high revenue, the present assessment may be realized, after making the usual allowances for bad seasons, &c. When Government is in a situation to relinquish a part of its demand, the proposed remission is that which would place the Ceded Districts on an equality with those provinces where the permanent settlement has already been established. It would, in the mean time, however, be advisable to grant the remission without delay to wells, in order to induce the Ryots to repair them, for it is chiefly by the cultivation of well-lands that the country is secured against scarcity.

20. But whatever mode of settlement may be finally adopted, the inhabitants, but particularly the Ryots, must suffer great inconvenience, and even distress, from the judicial regulations as they now stand. The evils which they are likely to increase rather than to diminish, are delay, vexation, bribery, wrong decisions. The delay will necessarily arise from the forms which not only the judge but the native Commissioners must adhere to in their proceedings, and from all the principal, and a great part of even the petty suits being brought before the judge. This delay is not to be estimated by the number of causes which may, at any period, remain undecided; because there may be a still greater number kept back and never brought into court at all, from the parties despairing of ever getting them adjusted there. In petty suits, the judge may dispense with the making the depositions of witnesses a matter of record; but it does not appear that this power is extended to Commissioners. It would, perhaps, be better that it should be so, in order to expedite decisions; for justice can hardly be said to be administered, when it proceeds so slowly as not to keep pace, in any degree, with the demands of the country.

21. All classes of the inhabitants will be exposed to great vexations, from being liable to be summoned to the Zillah Court stations in every trifling suit, and to be detained there a long time. But the Ryots will be the greatest sufferers; because, by being called away to a great distance from their villages during the season of cultivation, they will often be exposed to a heavy loss in their crops, from the seed not being sown at the proper time. Many of them would rather pay a small sum, even though it were not justly due, than be obliged to leave their farms at so important a period. It would be a great relief to them to obtain an interval, from the middle of May to the beginning of October, during which they should not be compellable to attend the Zillah Court, or to be absent more than two days from home upon the summons of any commissioners. This would, no doubt, retard the business of the court at its principal station; but the court, instead of remaining fixed, might at this time of the year be at least as well employed in making a circuit of the zillah, by which the judge would be enabled to learn the conduct of the Commissioners, and to hear and settle appeals from their decisions upon the spot.

22. Bribery will be more general than formerly; because the distribution of justice being in the hands of fewer persons, concealment will be easier; and because those persons being worse paid, will be more open to corruption. The native Commissioners will not have allowances equal to those of Tehsildars, their procedings will be more private as they will not be watched by the numerous servants of a district cutcherry, and they will therefore have both a stronger inducement to betray their trust, and a greater facility in eluding detection.

23. Erroneous decisions will be more frequent; because almost every suit, instead of being determined, as heretofore, by a punchayet, will come before the judge, who however intelligent he may be, cannot be half so well qualified as a native jury to appreciate the characters of parties and witnesses, and to distinguish between true and false evidence. There is such a strange mixture of fraud and honesty in the natives of India, and even in the same individual in different circumstances, that none but a native can, on many occasions, penetrate the motives from which such opposite conduct arises. The numerous petty dealings constantly going on with comparatively very few disputes, the frequency of depositing money and valuable articles without any kind of voucher, and the general practice of lending money without any receipt or document but the accounts of the parties, manifest a high degree of mutual confidence, which can originate only in a conviction of the probity of each other. But, on the other hand, every native will perjure himself in every litigation respecting water, boundaries of villages, and privileges of cast. In all these cases he never speaks the truth; unless from the accident of its being on the side which he conceives himself bound to espouse. He will also perjure himself (not uniformly indeed, yet with little hesitation) in favour of a relation, a friend, or an inhabitant of the same village, and even of persons in whose welfare he has apparently no concern. These causes added to bribery, render perjury so common, that scarcely any dependence can be placed upon evidence unless where it is supported by collateral proofs. The number of witnesses, and even their general character, is therefore of less consequence than an acquaintance with those particular customs and prejudices by which their evidence is likely to be biassed. The judge must always be inferior to a native in knowledge of this kind; he will likewise be deficient in language. He never can be so much master of it as to follow and detect the minute points by which truth and falsehood are often separated. The voice of a witness, the manner, the mode of expression, the use of words of a less positive though often similar sense,—all these must be beyond the reach of an European, whose knowledge of an Indian language can never extend to such niceties. The judge must, therefore, often require explanation from the officers of the court, and trust to their opinion. Where he forms a wrong one, there is little hope of his being enabled to correct it from any arguments that may be adduced by the pleaders; for these men will most probably agree among themselves and divide all fees, and care very little which of the parties in a suit is successful.

24. It is to be feared, that no complete remedy for these evils can be found; but the most effectual one would be to resort to the trial by jury, termed by the inhabitants punchayet, or subba, according to their respective languages. The judicial code in civil cases authorizes trial by referees, arbitrators, and munsifs; but it says nothing of trial by punchayet. It seems strange that this code, which has been framed expressly for the benefit of the natives, should omit entirely the only mode of trial which is general and popular among them, and regarded as fair and legal; for there can be no doubt that the trial by punchayet is as much the common law of India in civil matters, as that by jury is of England. No native thinks that justice is done where it is not adopted; and in appeals of causes formerly settled, whether under a native government or under that of the Company, previous to the establishment of the courts, the reason assigned in almost every instance was, that the decision was not given by a punchayet but by a public officer, or by persons acting under his influence or sitting in his presence. The native who has a good cause, always applies for a punchayet; while he who has a bad one seeks the decision of a Collector or a Judge, because he knows that it is easier to deceive them. It may be objected, that a punchayet has no fixed constitution; that the number of its members may vary from five to fifty, or even more; and that its verdicts are often capricious. But all these objections formerly lay against juries, and they might unquestionably be removed from punchayets by future improvements. The native Commissioners are so much restricted, and their proceedings so little to be suspended or reversed, that the whole administration of civil justice may be said to center in the person of a zillah judge, who though he may be endowed with the greatest talents and application, must ever remain but imperfectly acquainted with the language and customs of the people on whose rights he decides. A punchayet has greatly the advantage of the judge in those matters, and being less exposed to intrigue and bribery than the judge, of

ascertaining the truth, and more willing than his officers to support it. It would be idle to expect that justice could be administered personally, by a single European, to a whole province or zillah. In every populous country, justice can be properly distributed only by means of the natives. If it is supposed that they cannot be made to dispense it to each other, it is still more unlikely that this can be accomplished by a stranger. The code has, however, imposed this task upon the zillah judge, evidently from the idea that the natives are not to be trusted. There is certainly no situation, in which a native can receive bribes with greater facility and less risk of discovery than in that of a commissioner; but the evil might be prevented, in a great measure, by obliging him to try all suits by a punchayet, where either of the parties required it. The natives surely cannot, with any foundation, be said to be judged by their own laws, while the trial by punchayet, to which they have always been accustomed, is done away. The code provides referees and arbitrators; but these are not what the native wants: he has, most probably, had recourse to them already, and when he comes forward to complain publicly he expects a punchayet. The rapacity of many of the native governments and their officers compelled the inhabitants, for their own sakes, to settle all disputes concerning property as secretly as possible, by the help of referees or arbitrators; but where these means failed, they were constrained to make the suit public, merely because a punchayet could not be assembled without the interposition of authority. They still proceed in this manner; and where the parties can agree about referees or arbitrators, they can generally obtain them without application to a court of justice. Punchayets will, no doubt, be occasionally influenced by corrupt motives, as well as the officers of a court of justice: but when this happens, it is better that the disgrace should fall on the punchayet than the court; for, in the one case, the inhabitants can only lament the depravity of their own morals, but in the other, the courts and the government by which they have been introduced will be rendered unpopular.

25. In the Ceded Districts, unless there is some modification of the process of recovering debts from the Ryots, it will be productive of great distress to them, and of considerable detriment to the public revenue. Almost every Ryot has an account with a bazar-man and a balance against him: this account often runs through two or three generations, and is rarely paid off entirely. It usually originates in a small advance by the bazar-man, who probably gives seventy or eighty rupees and takes a bond for a hundred, with interest at two and a half per cent. monthly: the Ryot, in return, makes payments in grain, cotton, and other articles, which are usually valued against him, and he receives occasionally from the bazar-man small sums for the discharge of his kists. After going on in this way for a number of years, the Ryot finds that, though he is continually paying, he is only getting deeper into debt. He is satisfied that he has paid as much, or more than he ought to have done, though from his ignorance of accounts he cannot exactly explain the particulars, because he does not know how to calculate interest upon his own repayments in kind; he therefore stops payment and begins to deal with another bazar-man. He is protected against distraint of his cattle and grain by the officers of the native government, for the sake of revenue; but if he carries any part of the produce of his land to a neighbouring village for sale, he is detained by his creditor, and he then applies for a punchayet. The punchayet goes back, as far as possible, into the dealings of the parties, values the Ryot's commodities at a fair price, allows him interest upon the amount, and should a balance still remain against him, directs him to pay it, but if none, cancels the bond or other vouchers of the creditor. It does not consider a claim as valid, merely because it is founded upon a recent bond; because it knows that a Ryot who is in immediate want of a small advance of cash, will come to a settlement of accounts and acknowledge a balance, of which not one-tenth is fairly due. This was the process which usually took place between the Ryot and his creditor in the Ceded Districts, under both the native and Company's Government, before the introduction of the judicial system: but now the creditor has only to produce a recent bond, or an old one that has been in a train of payment; an order for distraint instantly follows, and a Ryot who has always paid, and would all his life pay a rent of one or two hundred rupees, is at once stripped of his cattle, grain, and implements of husbandry, and will most likely never again rise above the rank of common labourer. The judicial code, in this instance, supports the

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Reports, &c. from Collectors, on a Ryotwar Settlement.

most artful against the most simple class of the inhabitants; for it gives to the creditor a power of distraint, which he neither had nor looked for at the time the debt was contracted. I am aware that fraudulent debtors can be compelled to pay only by distraint; but yet it does not seem to be altogether just, that the regulation should have a retrospective effect, and place the creditor on a better, and the debtor on a worse footing than they respectively were before. I would therefore propose, that in all claims for debts of an earlier date than that of the introduction of the Zillah Courts, distraints shall never be permitted to extend to seed, grain, or to the implements or cattle employed in husbandry; and that in all distraints for debts, whether contracted before or after that period, the rent of Government shall always be discharged, before the private creditor can receive any part of the proceeds. Wherever an individual distrains the property of a Ryot who has not paid his rent, the debt is in fact paid by Government; for no rent is ever recovered from a Ryot who has suffered distraint. As the Ryot does not pay his first kist to Government until the sixth month of the fusily year, by which time he has often realized the whole or the greatest part of the crop, it is obvious that the private creditor, by distraining at this period, may always seize for his own use the produce destined for the payment of the public revenue.

26. Some regulation appears to be necessary for annulling all claims derived from tunkhas, or assignments, granted by the native governments upon the revenue. It was the practice of the officers of the Nizam and other native powers, to keep their troops and sebundy in arrears, and grant them tunkhas on the country for the amount, and also to issue them to their private creditors: but only a very small part of these claims was ever paid; for the revenue assigned was either already collected, or orders were dispatched to reject the tunkha entirely, or to pay only a trifling portion of it. If the Tunkhadars became clamorous and turbulent, they were discharged from the service; and if they submitted patiently, and were satisfied with such small sums as they occasionally recovered in the villages, this resource seldom lasted long, for a new set of officers usually arrived the following year, who instantly did away all the tunkhas of their predecessors, because they knew that the money for which they were issued was charged as disbursed in their accounts. In 1800, when the Ceded Districts were delivered over by the Nizam's officers to my charge, the same rule was followed, of stopping all payments on account of tunkhas. It may be thought that no judge will give a decree in favour of a tunkha holder, and that interference is therefore unnecessary. If tunkhas were produced in support of claims, the matter might safely be left to the discretion of the judge; but it is not tunkhas but bonds which are brought forward; and as these bonds are in the same form as those commonly given for private debts, and are of a recent date, and have in some cases been in a train of payment, they are by the regulations perfectly valid, though the sums for which they were granted were long ago collected by the officers of Government. When a person having a tunkha applied to the Aumildar to whom it was directed, the Aumildar sent for one or two more Potails of villages, divided the amount of the tunkha upon them, and made them give to the holder their separate bonds for their respective shares. If the tunkha was upon a Potail, he sent for a number of Ryots, and directed them to give bonds for different sums, according to their rent, to the tunkha holder; but as the rent nominally destined for the discharge of the bonds was usually collected by the public officers, and as the bonds increased in number every year, the amount of those unpaid when the country was ceded was probably equal to several lacks of pagodas. If these bonds are allowed to be good by the courts of justice, it is evidently the same thing as if Government were to discharge the arrears of the Nizam's troops. I have reason to believe, that some payments have lately been made on account of such bonds; and I know, from the representations of several Ryots, that they have been threatened by the holders with prosecution, and that a considerable degree of alarm has in consequence been excited. It would, therefore, be advisable, that all bonds given by Potails and Ryots, by order of their superiors, should be annulled by authority, and that this act should be made known to the inhabitants by proclamation.

I have, &c.

Anantpoor, (Signed) THOS. MUNRO,
15th August, 1807. Principal Collector.

ETTLEMENTS OF THE CEDED DISTRICTS, FROM FUSILY 1210 TO 1216 INCLUSIVE.

	—	—	—	—	—	TOTAL Land Rent, Village Taxes, and Peshkush.	—	—	—	DETAIL OF TOTAL.	
TOTAL.	Village Taxes.	Jure, or Quit Rent	Vengelgurry Peshkush.	Kurnoul Peshkush.	TOTAL		Licenses.	Sayer.	GRAND TOTAL.	Allowances in Rent. Poligars	Rent to Government.
r. Ps. f. c.	Sr. Ps. f, c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f, c.	Sr. Ps. f. c.	Sr. Ps. f. c.	Sr. Ps. f, c.	Sr. Ps. f. c.	Sr. Ps. f. c
91,382 15 33	75,859 15 72	34,979 4 51	4,222 32 —	....	1,15,161 10 43	10,06,543 25 76	27,170 — 12	69,057 15 50	11,02,770 41 58	....	11,02,770 41 58
08,412 24 71	98,059 28 42	50,465 35 44	4,321 38 79	....	1,52,847 19 5	12,61,260 1 76	39,349 39 59	96,671 7 29	13,97,281 1 4	12,766 4 65	13,84,514 38 19
50,693 4 2	90,206 26 45	54,944 39 2	4,321 38 79	....	1,49,473 20 46	13,00,166 24 48	52,940 39 17	80,950 35 26	14,34,058 15 11	20,443 17 5	14,13,614 40 6
73,265 15 35	94,776 8 1	54,944 39 2	4,321 38 79	....	1,54,033 2 2	13,27,298 17 37	57,954 — 55	83,412 26 73	14,68,665 3 5	19,129 15 25	14,40,535 29 60
75,822 34 13	97,148 14 54	56,220 34 35	4,342 17 23	32,560 31 71	1,90,272 14 23	15,66,095 6 36	63,907 41 64	69,237 11 72	16,99,240 18 12	19,929 13 10	16,79,311 5 2
94,588 5 50	1,01,781 39 46	60,585 17 23	4,342 17 23	28,645 35 —	1,95,355 25 12	16,89,943 30 62	59,838 39 25	56,790 30 32	18,06,573 16 39	19,311 13 14	17,87,262 3 25
39,190 41 26	1,03,785 14 73	60,985 1 30	4,342 17 23	28,645 35 —	1,97,758 26 46	14,36,949 25 72	72,485 34 70	41,686 32 76	15,51,122 9 58	17,192 37 54	15,33,929 14 4
,33,355 14 70	6,61,607 22 13	3,73,126 3 27	30,315 32 66	89,852 17 71	11,54,901 34 17	95,88,257 7 7	,73,647 27 62	4,97,806 28 38	1,04,59,711 21 27	1,08,772 17 13	1,03,50,939 4 14
,04,765 2 10											
,80,714 31 66											
,24,050 12 24											

(Signed) THOMAS MUNRO,
Principal Collector.

STATEMENT OF THE CULTIVATION IN THE CEDED

DIVISIONS.	DISTRICTS.	FUSILY 1210.		FUSILY 1211.		FUSILY 1212.		FUSILY
		Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.	Wet Acres.	Dry Acres.
1.	2.	3.	4.	5.	6.	7.	8.	9.
PRINCIPAL COLLECTOR'S DIVISIONS.	Gorumcondah	1,41,099	26,250	1,26,154	36,853	1,20,756	26,507	84,239
	Roolwendrah	1,08,088	8,199	1,28,287	12,605	1,63,758	12,594	1,65,603
	Paychotty	57,201	9,685	73,419	9,449	51,015	7,967	60,219
	Jemnulmudgoo	56,302	4,985	67,988	5,427	69,908	5,750	74,434
	Doowoor	74,325	5,118	80,802	5,687	81,257	5,679	84,563
	Koil Coontlah	55,146	1,845	65,865	2,263	54,475	3,781	59,590
	Gooty	96,274	4,946	89,893	4,751	1,12,106	6,047	1,44,109
	Yadki	39,699	5,259	55,090	6,445	50,958	5,736	52,296
	Chennempelly	60,401	1,337	60,226	1,820	59,199	1,921	54,142
	Tauputle	85,594	2,804	96,642	3,134	99,275	4,747	1,02,507
	Sammurnie	61,196	7,512	64,933	7,949	68,603	8,928	64,822
	Hundi Anantapoor	22,571	9,499	31,609	11,181	49,820	6,778	47,409
	Pendondah	31,419	7,276	37,619	10,672	42,490	9,924	38,918
	Koordi Condah	29,984	11,819	30,860	14,439	22,202	9,178	21,283
	Muddugferah	32,337	6,001	32,552	9,292	31,690	7,561	28,091
	Dhumaver	80,310	6,811	66,540	14,439	1,00,120	13,942	85,987
	Rydroog	91,552	10,156	1,06,748	10,917	1,14,468	11,838	1,17,345
	Nosum	22,069	79	24,912	151	25,330	147	25,684
	Chitweill	9,708	21,766	16,907	24,181	12,003	20,556	17,554
	Siddout	7,422	5,176	11,517	6,801	16,134	6,848	10,410
	Chenore	22,451	3,106	27,890	3,619	37,397	2,864	28,635
	Chintgootah	20,543	3,026	40,629	3,553	48,178	3,715	44,416
	Camapoor	44,077	3,468	55,601	3,511	59,287	4,382	56,959
	Ponganoor	22,215	5,035	20,218	4,254	37,057	4,947	42,853
	TOTAL....	12,71,983	1,71,158	14,06,871	2,07,873	15,27,486	1,82,337	15,12,068
HARPONHILLY.	Bellari	75,169	2,545	89,261	2,405	97,615	3,682	1,18,325
	Kumpli	15,318	5,265	17,326	5,541	19,624	5,609	23,027
	Harponhelly	1,07,028	2,486	1,18,091	2,693	1,29,063	2,812	1,30,067
	Koodlegah	79,816	7,115	86,764	7,516	85,665	7,726	92,382
	Horoenharagully	90,165	2,692	96,321	3,147	1,07,960	3,237	1,13,651
	TOTAL....	3,67,496	20,103	4,07,763	22,302	4,39,927	23,066	4,77,452
ADWANI.	Adoni	32,450	663	64,901	885	67,810	890	71,828
	Nauguldinnah	20,713	1,140	41,427	1,527	45,561	1,919	52,180
	Gooliam	39,178	90	78,357	110	84,846	175	89,598
	Punchapollem	57,324	1,615	63,215	1,975	67,180	2,103	70,315
	TOTAL....	1,49,665	3,508	2,47,900	4,497	2,65,397	5,087	2,83,921
CUMBUM.	Cumbum	21,612	5,436	26,139	6,929	27,234	7,265	30,124
	Doopaud	50,312	6,440	69,424	7,635	84,660	8,188	80,970
	Budwail	20,230	6,393	25,082	7,927	29,956	8,812	30,654
	Giddelor	19,752	1,287	21,252	1,429	23,664	1,526	24,175
	TOTAL....	1,11,906	19,556	1,41,847	23,920	1,65,514	25,791	1,65,923
	GRAND TOTAL ACRES....	19,01,050	2,14,325	22,04,381	2,58,592	23,98,324	2,46,281	24,39,364

The Garden was included in the Wet Land until Fusily 1214.

Anantapoor,
15th August, 1807.

(Signed) THOS. MUNRO,
Principal Collector.

DISTRICTS, FROM FUSILY 1210 TO 1216.

1213.	FUSILY 1214.			FUSILY 1215.			FUSILY 1216.		
Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.	Dry Acres.	Garden Acres.	Wet Acres.
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
21,381	1,16,011	2,507	20,067	2,06,272	2,378	26,411	1,37,839	2,129	12,690
13,074	1,65,838	6,273	7,415	1,77,698	6,043	6,981	1,48,514	5,980	4,622
6,453	58,835	2,364	4,584	79,791	2,102	7,791	74,296	2,125	4,365
5,895	84,667	3,489	3,410	75,545	3,528	2,358	83,889	3,261	2,606
5,970	96,526	4,056	3,405	97,517	3,855	3,413	88,866	3,582	2,768
3,976	67,734	1,078	1,845	65,813	1,120	1,626	67,002	1,154	1,001
6,168	1,43,983	1,728	4,195	1,43,997	1,612	4,317	1,24,966	1,739	3,046
6,561	58,230	2,512	5,126	61,124	2,720	4,003	61,378	2,707	3,988
745	59,939	483	1,178	59,243	421	1,137	55,185	366	926
5,266	1,04,501	3,540	1,790	1,07,966	3,405	1,565	1,07,975	3,281	1,557
9,884	62,866	3,382	6,930	74,674	3,434	6,781	60,534	3,228	4,998
9,910	65,045	1,639	8,653	71,795	1,449	8,215	65,520	1,525	6,228
11,054	41,604	3,712	7,472	51,354	3,239	7,018	44,803	3,324	4,885
9,949	26,512	2,736	8,174	33,850	3,267	8,744	31,128	2,857	6,604
7,962	31,690	1,605	7,199	35,066	1,578	6,786	26,031	1,417	4,750
13,260	1,06,406	3,635	13,216	1,21,870	3,813	11,529	87,344	3,319	9,375
11,265	1,76,066	3,675	11,637	1,76,066	3,262	12,050	1,59,400	2,932	9,048
126	31,319	505	18	31,270	522	34	31,823	521	30
21,674	16,941	11,375	4,398	22,449	12,583	8,928	10,705	10,429	3,629
8,674	12,605	5,637	4,026	16,931	6,165	4,258	13,231	5,460	2,328
5,211	39,056	4,583	2,920	40,836	4,356	2,992	37,683	3,845	1,849
3,661	56,387	2,715	1,060	58,713	2,742	1,306	55,468	2,539	997
6,724	59,675	2,959	3,547	61,995	2,911	3,691	61,691	3,024	3,726
5,419	42,999	451	5,311	42,755	422	7,255	19,493	124	2,084
2,00,262	17,25,435	76,639	1,37,549	19,14,590	76,927	1,49,190	16,54,764	70,868	98,100
3,715	1,31,271	1,613	2,382	1,40,139	1,675	2,495	1,13,231	1,518	2,156
5,788	29,251	1,624	4,322	32,348	1,761	4,497	26,299	1,468	3,556
3,008	1,38,264	594	2,512	1,41,391	671	2,681	1,36,788	683	2,246
9,011	97,324	2,726	6,915	1,11,825	2,851	7,626	1,08,768	2,798	5,437
3,789	1,29,724	1,373	2,356	1,37,117	1,542	2,562	1,29,089	1,307	1,787
25,311	5,25,834	7,930	18,487	5,62,820	8,500	19,861	5,14,175	7,974	15,182
686	75,214	598	630	82,831	740	707	81,623	732	501
1,312	55,160	1,155	1,478	59,275	1,387	1,483	50,780	1,193	1,348
187	96,325	175	95	1,01,000	180	106	1,05,606	150	66
2,215	79,654	315	2,010	88,031	486	2,215	84,811	470	1,973
4,400	3,06,353	2,243	4,213	3,31,137	2,793	4,511	3,22,820	2,545	3,878
7,278	36,852	2,477	5,120	37,982	2,665	5,208	27,940	2,650	1,640
8,212	87,516	7,801	2,145	90,527	8,376	2,368	76,150	7,520	725
7,843	40,255	2,892	5,925	54,819	3,066	6,539	44,200	2,780	3,020
1,533	26,329	694	917	28,452	742	922	26,955	670	612
24,866	1,90,952	13,864	14,107	2,11,780	14,849	15,037	1,75,245	13,620	5,997
2,54,839	27,48,574	1,00,676	1,74,356	30,20,327	1,03,069	1,88,599	26,67,004	95,007	1,23,157

(Signed) THOMAS MUNRO,
Principal Collector.

No. 5.

Reports, &c. from Collectors, on a Ryotwar Settlement.

No. 5.—*Instructions of Collector of Southern Division of Arcot to his Sub-Collectors, on the Mode of conducting a Ryotwar Settlement; enclosed in his Report, dated 1st July* 1806.

Gentlemen:

Par. 1. You were some time since furnished for your general guidance with my instructions to Tehsildars, relative to repairs of tanks, the distribution of tuccavy, and the jummabundy of the current fusily. On the two former subjects, I have already offered such remarks as appear to me most necessary: my present object is to furnish you with a few on the latter, and some other points.

2. From all I can learn, which is corroborated by all I have seen, no doubt remains in my mind but that the assessment in this soubah is, in most cases, far too high; and that the revenue realized from the country, since it was ceded to the honourable Company, has very materially injured its permanent resources, and reduced the lesser inhabitants to a state of poverty, very much to be deplored.

3. The lamentable influence of the Gramatans of villages over the lesser Ryots, from whom they have always been in the habit of extorting considerable sums above the circar demand, was a ruinous evil under the late Government; and the continuance of it in this has certainly contributed to reduce the Ryots to their present state.

4. The great difficulty of collection; the desertion of villages in part, and wholly; the artifices practised by the inhabitants, to avoid payment of their rents and conceal the public revenue; the miserable appearance of most villages, a great portion of the inhabited houses of which are without roofs, and of the inhabitants, a great number of whom are clothed in the garb of extreme misery, with many other marks which strike the eye of a traveller, and must touch the heart of one who has any spark of sensibility or feeling for his fellow creatures; are sufficient proofs of the opinion before urged on the state of the country.

5. That many inhabitants of comparatively affluent circumstances have seceded, and others have joined in the frauds lately committed, merely with the view of profiting by the confusion created thereby, and avoiding the payment of their rents, I have no doubt; and where is the country in which there are not such people, always ready to support a popular cause of complaint, in the hope of aggrandizing themselves? The lesser inhabitants, as is always the case, have profited less than their leaders: but that they have profited is equally certain; and it is only thereby, that many of them have found means to pay the revenue that has been realized from them.

6. Wherever a tax is such, that the thing or property it is levied on will not yield a sufficiency, after paying the tax, to recompence the owner for all expenses incurred in taking care of it, and yield him a fair remuneration for his trouble, he must either give it up altogether, or supply the deficiency by fraud.

7. The mode of making the settlement last year (and nearly the same has, I believe, been observed in all former ones) is not calculated, in my opinion, to correct existing evils, to ascertain the actual resources of the country, the circumstances of the inhabitants, or to do justice to the lesser Ryots who are so much in need of it.

8. In a new unsettled country, the assembling the Curnums of four or five talooks at one place, for the purpose of drawing out the jummabundy accounts, even if they are superintended by the Collector, cannot prevent the exercise of many abuses, which might otherwise be checked; but when the superintendence is left to a native, in whom little or no confidence can be placed, the plan will rather tend to perpetuate than extirpate existing evils. The recurrences of last year sufficiently prove the latter position.

9. The corrupt and fraudulent conduct of the Curnums is well known; and yet it is on the word of these people only, that the settlements have hitherto been grounded. It is true, surveyors have been employed to check their accounts; but it is equally true, that where they have proved false, in the proportion

tion of more than one hundred and fifty per cent., the surveyors have not discovered one per cent.

10. The plan is equally injurious to many of the Ryots; for as the Curnums' accounts of cultivation are too frequently written from memory, instead of on the spot, I have found, in numerous instances, many more cawnies entered than were actually cultivated, many as reaped that never were, many as nunjee that have turned out punjee, and many totacal which have turned out nunjee.

11. The Tehsildars, with their cutcherries, instead of being a check on the Curnums; instead of being caused to make regular circuits of their villages, to excite the Ryots to extend their cultivation, to ascertain their circumstances, to alleviate them, to learn the resources of their districts, and how they can best be improved; instead of causing the Curnums to accompany them on their village tour, and take the cultivation accounts on the spot, the correctness of which the Tehsildars would then have the best opportunity of ascertaining, by inquiry among the Ryots, or by ocular demonstration if necessary, have hitherto been confined to the mere business of collection.

12. Hence arises that want of energy, that deplorable negligence, shameful ignorance, and in some cases, corruption, for which the generality of the Tehsildars and other native servants are so remarkable in this soubah. I have met with very few who know any other village than their cusbah, who know any thing of the resources of their districts, or who can give a satisfactory answer to any question relative thereto.

13. Till the survey and valuation of all the lands in the country are finished, we must content ourselves with correcting the most prominent evils, by such means as are afforded us.

14. The instructions lately sent to the Tehsildars have been framed with this view. They are thereby, you will perceive, strictly enjoined to do every thing I have remarked in the eleventh paragraph that they have hitherto neglected to do. They ought now, therefore, to be on a circuit, distributing tuccavy according to the wants of the Ryots, taking engagements from them to cultivate to the full extent of their means, and performing such other duties as are enjoined them; before the huzzoor cutcherry proceeds on circuit, they are directed to make a second circuit, in order to see how far the Ryots have fulfilled their engagements.

15. When they have thus prepared their accounts, I propose (and wish you to do the same) to make a circuit of every talook under my immediate management, and conclude the settlement myself. I mean not to ground it on the village accounts only, however diligently they may have been superintended by the Tehsildars; but I mean to check them by the presence of every cultivator in the talook, who will be examined as to the quantity of land he has agreed to take, and who will be told at the time what he is to pay; therefore, if he has then any fair objections to make, they will be attended to, but not afterwards.

16. Such is the present indolence, as well as ignorance of the generality of Tehsildars, that I have little hope of their executing the orders sent them with any degree of vigour, unless they are stimulated thereto by your presence in the talooks. I wish you, therefore, with that view, to make a tour of your districts without loss of time; and when you have finished it, to report the progress the Tehsildars are making, with any other remarks you may deem worthy of communicating.

17. The plan of making a distinct settlement with every individual cultivating land, appears, at first, a most arduous undertaking. It is so on its introduction; but the benefits arising from it are so numerous, that in the end you will find it save much trouble. I speak of it from experience, having practised it for five years.

18. It tends, more than any thing, to give the lesser Ryots a confidence in those who govern them, and to render them independent of the Curnums and heads of villages, at whose mercy they have hitherto lived. It gives them an

opportunity of stating any injustice which may have been practised towards them by those people, either in the classing or assessing their lands, the truth or otherwise of which can be ascertained immediately, by confronting the parties and examining the accounts. It gives the fairest opportunity of proving the zeal and other merits of the Tehsildars; and what is by no means the least material benefit, it gives us, as Collectors, a greater insight into the actual state of the country and circumstances of the inhabitants, than can be obtained in any other way.

19. The lesser Ryot, by learning at the time what he is to pay to Government, will soon learn to resist any extra demand made on him; and by knowing that a settlement will be made with him in the Collector's presence, when he will have an opportunity of stating any fair objections thereto, will enter on the labours of cultivation with a degree of confidence and pleasure, he has never yet experienced in this soubah.

20. The frauds hitherto practised by the Curnums will be in a great degree prevented. They will, in the first place, be checked by the Tehsildar, who, if he does his duty (which it is our business to cause him to do) will be able to detect most abuses on the spot; but such as escape him will most probably be discovered by the Collector's cutcherry, with the assistance of a few examiners, who should be sent to every suspected village. Persons discovered, in consequence, to have committed frauds, should meet with instantaneous punishment, which will tend, more than any thing, to prevent their repetition.

21. By the cowle namah circulated through the country, the teerwa on all cultivated land, at present so highly assessed, will be reduced to a standard that will at least give the Ryot a trifling interest in the cultivation of it, though not so great a one as he ought to have. The terms, however, on which he will thereby be permitted to cultivate waste land, will render his interest, on the whole, better than it has ever yet been; and will, I have no doubt, tend to cause a very considerable increase of cultivation in this at present desert country.

22. The satisfaction this cowle appears already to have afforded, satisfies me that the effects of it will be extremely beneficial to Government as well as its subjects. The latter, seeing our attention to their circumstances, and our wish to render the country prosperous, will have reason to rejoice in the change of government; and finding they can exist without it, will cease, in a great measure, from resorting to those artifices lately practised by them.

23. The cowle namah is meant for your general, rather than your particular guidance: many instances will probably occur, in which you may see reason to deviate from it. In any trifling case, I beg you will exercise your own discretion; but I desire the general principles of it may not be materially altered without a reference to me.

24. I most particularly exhort you to let moderation be your guide in the whole progress of your settlement. In a case of doubt, as to what ought to be a Ryot's assessment, your decision should incline, if any thing, in his favour. The numerous arguments to be urged in favour of a moderate assessment are, to my judgment, incontrovertible. The flourishing state of those few districts that are blessed with one sufficiently prove its benefits.

25. The effects of our inclining to moderation will be beneficial to the circumstances of the Ryot; and which are better, he will increase his cultivation, and thence the revenue of Government. There can never be any difficulty in drawing any exuberance of wealth from him, should he ever be so fortunate as to possess it; on the contrary, by being too hard on him, we may most materially injure the resources of the country: by over-assessing him one year, we may prevent his contributing to Government for many afterwards. How frequently this has been the case already in this soubah you must well know. Increase of revenue, from increase of cultivation, not from an enhanced assessment, and increase of happiness and prosperity to the inhabitants and the country, should go hand in hand. If the former is obtained by a sacrifice of the latter, we defeat our aim, and prove ourselves most unworthy labourers in the field we toil in.

Reports, &c. from Collectors, on a Ryotwar Settlement.

26. At the same time I wish you to incline to moderation, I cannot sufficiently warn you against the artifices practised to deceive us. I am satisfied that frauds will decrease as the circumstances of the people improve. But wherever they do happen, it will be our business to discover them; and not to punish the whole on account of the misconduct of a few.

27. In concluding these remarks, I must remind you, that success depends more on our vigilant superintendance than any thing else. The most unexceptionable orders that can be framed will have little effect without it. The native officers in this soubah, in particular, either cannot or will not act under them, with any degree of activity, unless they know they are diligently watched, and that their continuing to hold their situation depends on their success, and the consequent approbation of their superiors. Much is expected of us. The result of our exertions will shew how far we are worthy of the trust reposed in us. The facility, or otherwise, with which we realize our jummabundy, and the improvement, or otherwise, which at the same time takes place in the revenues of the country, and its general prosperity, will prove with what degree of ability we have made it.

I am, &c. &c.

(Signed) JOHN G. RAVENSHAW,
Collector.

No. 6.—*Report from the Principal Collector of the Ceded Districts to the Board of Revenue, on the Survey of that Country, dated the 26th of July 1807.*[*]

Reports of Collectors, on Surveys and Assessments.

Gentlemen:

Par. 1. THE survey of the Ceded Districts being now completed, it becomes my duty to report to the Board the manner in which it has been conducted; the result of it, in exhibiting the extent and assessment of all the various descriptions of land in the country, whether cultivated or waste; and the expense with which it has been attended, from its beginning to its conclusion.

2. It was begun in June 1802, by four Gomastahs of my cutcherry, who were, at that time, the only persons in the Ceded Districts who understood land-measuring. It proceeded very slowly at first, from the want of hands; but several of the inhabitants being instructed every month, the number of surveyors, by the end of the year, amounted to fifty, and was, in the course of the following one, augmented to a hundred. The surveyors were, at first, formed into parties of six, but afterwards of ten, to each of which a head surveyor or inspector was appointed. With the exception of hills and rocks, all land, of whatever kind, was measured. All roads, sites of towns and villages, beds of tanks and rivers, wastes and jungles, were included in the survey. Ancient wastes were usually measured in extensive lots, to be subdivided hereafter as they may be occupied; but when it could be conveniently done, they were also frequently divided into fields of the ordinary size. As all fields that have ever been cultivated have names, they were distinguished in the survey registers by these names, and also by a particular number affixed to each, in the order in which it was measured. The surveyors used every where the same standard measure, a chain of thirty-three feet, forty of which made an acre. They were paid by the acre, at such a rate as it was supposed would enable them, with diligence, to earn about six pagodas monthly. They were encouraged to be expeditious, by the hope of gain; and deterred, at the same time, from being inaccurate through haste, by the fear of dismission: for no false measurement beyond ten per cent. in dry land, and five per cent. in wet, whether proceeding from negligence, from haste or design, was ever excused; and the frequent instances of loss of employment on this account, that occurred during the early part of the survey, soon rendered the surveyors so cautious, that their measurement was afterwards in general sufficiently correct. The vacancies that were continually happening among them from dismission, and more frequently from sickness, were at all times easily filled up from among a number of persons who always attended them, with the view of being instructed and employed; but these persons, on being appointed, were, in order to guard against

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[*] Extract Proceedings Board of Revenue at Fort St. George, 24th August 1807.

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against partiality, sent to the party of a head surveyor, different from that by whom they had been reported as qualified.

3. The head surveyors, or inspectors, examined the measurement of the surveyors placed under their charge. They were paid by the month. To have paid them by the acre, would have defeated the end of their appointment, by preventing them from examining, carefully and deliberately, the operations of the under surveyors. But to guard against remissness, and to leave them at the same time sufficient leisure for investigation, they were required to measure monthly one-tenth of the quantity of land fixed for a surveyor. They were not permitted to make this measurement all at once, in the course of a few days; but were obliged to make it gradually and uniformly, throughout the month, by taking a few fields every day. The whole of the inspectors were frequently removed ftom one party to another, because by remaining too long with one party, they were apt to entertain partialities and enmities, and to pass over the false measurement of some surveyors, while they exaggerated the trifling errors of others; and for these causes, many inspectors were at different times dismissed. Both inspectors and surveyors were at first allowed a share of the produce of all extra collections and unauthorized enams which they brought to light; but as they often earned more in this way than by the survey, and with less labour, it was soon found that the survey was impeded by these investigations, and it therefore became necessary to confine them to the single object of measuring the land.

4. The surveyors were followed by assessors, two of whom were allotted for the assessment of the land measured by each party of ten surveyors. The assessor, on arriving in a village, went over the land with the Potail, Curnum, and Ryots, and arranged it in different classes, according to its quality. In all villages, the land, both wet and dry, had from ancient custom been divided into first, second, and third sorts, agreeably to their supposed respective produce; but these divisions not being sufficiently minute for a permanent assessment, the classes of wet land in a village were often increased to five or six, and those of dry to eight or ten. The classification was made rather by the Potail, Curnum, and Ryots than by the assessor; for he adopted their opinion, unless he saw evident cause to believe that it was wrong, when a reference was made to the head Ryots of any of the neighbouring villages, who fixed the class to which the land in dispute should belong. The quality of the land, where all other circumstances were equal, determined its class; but allowance was made for distance from the village, and every other incident by which the expense of cultivation was augmented. The Ryots were directed to be careful in classing the land, as the whole of any one class would be assessed at the same rate; but they were not told what that rate would be, because it was apprehended they would be induced, by such information, to enter a great deal of the better sort of land in the inferior classes. It was discovered, however, after a trial of a few months, that by following this mode, the Potails and Ryots, not seeing immediately the effects of classification, were not sufficiently impressed with its importance, and sometimes by entering too much land in the higher classes, and sometimes in the lower, the assessment of some villages became more than they could possibly pay, and that of others much less than they had ever paid before. To obviate this mischief, the lands were both classed and assessed at the same time, by which means the Ryots, perceiving at once the effect of classification in raising or lowering their own individual rents, felt the necessity of making it with care. After this principle was adopted, the classification was in general sufficiently accurate; except that, in some instances, the lands of Potails, Curnums, and a few head Ryots, were inserted in too low a class. These irregularities, however, were usually corrected, either on the spot by the assessor, with the advice of the Ryots of the adjacent villages, or afterwards, by persons appointed to revise his assessment.

5. As the assessors did not always rectify fraudulent classification, but sometimes remained ignorant of it from negligence, or connived at it from bribery, and as it was impossible to ensure from so many individuals a punctual observance of the same method of proceeding, it was thought advisable, for the sake of preserving uniformity and of checking abuses, to appoint five head assessors selected from the most intelligent of the ordinary assessors. Each

head assessor had four ordinary ones under him; his business was to review their classification and assessment, and to correct them when wrong. He looked particularly to the classification of the lands of such persons as he suspected might have been favoured by the assessors; and where he was convinced, both from his own opinion and that of the principal Ryots of the neighbouring villages, that partiality had been shewn, he transferred such lands to higher classes; and in the same manner, when he found that the lands of any Ryots were classed too high, he removed them to their proper classes. If he saw no occasion for changing land from one class to another, he examined whether whole classes were not assessed too high or low, and raised or depressed them to different rates, wherever it appeared that an alteration was necessary; but he was not permitted to make any alterations in the accounts of the ordinary assessor. Such alterations as he thought requisite were entered into those accounts, in columns left for that purpose; so that when the settlement came to be finally made in the Collector's cutcherry, all alterations might be seen, and the reasons examined upon which they were grounded. As an interval of one or two months usually elapsed between the investigation of the ordinary assessor and that of the head one, there was full time for every Ryot to ascertain whether his own land was properly classed: and if he thought that it was not, he had an opportunity of stating his objections to him on his arrival in the village; and as the Ryots of all the neighbouring villages were assembled, the head assessor, by means of arbitrators from among them, easily determined all complaints of this nature.

6. If entire dependence could have been placed on the judgment and impartiality of the head assessors, nothing more would have been required in fixing the assessment than to have adopted their estimates; but as these estimates were sometimes incorrect, and as they would have been still more so, had the assessors been relieved from the fear of a future examination, the whole of the classification and assessment underwent a complete investigation in the Collector's cutcherry. On this occasion, all the Potails, Curnums, and principal Ryots of every village in the district to be settled, were assembled at the cutcherry. The business was begun by fixing the sum which was to be the total revenue of the district. This was usually effected by the Collector in a few days, by comparing the collections under the native princes, under the Company's Government from its commencement, the estimates of the ordinary and head assessors, and the opinions of the most intelligent natives; and after a due consideration of the whole, adopting such a sum as it was thought would be the fair assessment of the district, in its present state, or what the inhabitants, in similar circumstances under a native government, would have regarded as somewhat below the usual standard. The amount fixed by the Collector was usually from five to fifteen per cent. lower than the estimates of the assessors; for it is the nature of assessment, proceeding from single fields to whole districts, and taking each field at its supposed average produce, to make the aggregate sum greater than what can be easily realized. After fixing a certain sum for the districts, it next remained to determine what share of this sum was to be imposed on each village. Had the detailed assessment been perfectly correct, it might have been done at once, by an uniform remission of five or ten per cent. to every field; but as this was always objected to by many of the inhabitants, who thought their lands were not so favourably assessed as those of their neighbours, either in the same or other villages, it therefore became necessary to examine again the assessment of every village. Such villages as claimed more than the average remission, were investigated by the principal Ryots of other villages; and each claim was admitted either fully, or with such modification as both parties agreed upon. The extra remission thus granted to one set of villages was to be deducted from another; and it was effected in the same manner, by employing the Ryots of other villages. After settling what proportion of the whole remission was to be allowed to each village, it still was necessary to ascertain whether, or not, any alteration was requisite in the classification of lands. In some villages, where none appeared to be necessary, and where no objections were made, the classification of the head assessor was confirmed, and the rent of each class, and consequently of each field, determined at once, by lowering their assessment by the rate of remission granted to the village. In those villages where complaints were made of the classification, the objections were examined; and if they were

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allowed to be just by Ryots not interested in the matter, the necessary alterations were made. Complaints of whole classes being rated too high or too low, were much more frequent than those of particular fields being entered in a wrong class; because each Ryot, knowing the produce of his own and his neighbours' lands, took care to see, where their qualities were equal, that his own were not placed in a higher class by the assessors; but he was not so anxious about the rate at which the class was assessed, as he considered, that whatever it was, it would be as favourable to him as to others. Where some classes were rated too high or too low, it was usually owing to the Potail and Curnum of the village contriving to make the assessor under-rate the class which contained most of their own land, and over-rate some other one, composed principally of the land of the inferior Ryots. But as the Collector's cutcherry always inquired minutely into the assessment of the lands of the leading men in each village, and as the whole district was present at the discussion, and every man ready to prevent another from obtaining an advantage in which he did not himself share, no fraudulent assessment of any consequence could possibly be concealed.

7. The classification and assessment of the land having undergone three several investigations, by the assessor, head assessor, and Collector's cutcherry, and all objections having been heard, and admitted when well founded, nothing remained but to ascertain and register the rent of every field. This was an easy operation; for as each class of land had been already rated according to its quality, it was only to calculate the number of acres in the field by two, three, or four fanams, as the rate of the class might happen to be, to which it belonged. As this was a mere arithmetical process, it was performed by persons hired for the purpose, who were paid at the rate of one and a half cantary fanams for a hundred fields. They were superintended by two Gomastahs from the cutcherry; and when they had made out two copies of the register of fields, one for the Collector and the other for the Tehsildar, the survey of the district was closed for the time. It still, however, remained to ascertain by experiment, whether the assessment might not be too high in some cases. In the course of collecting the first year's survey rent, a list was made of such fields as were asserted by the cultivators to be over-rated. Their rent was, at the end of one year, again examined in the presence of the principal inhabitants, and either lowered or confirmed, as circumstances appeared to require. This was the last operation of the survey; and it usually occasioned a reduction of from one-half, to one and a half per cent. on the assessment. The equivalent might easily have been made up from lands which had been under-rated, for the assessment was as often below as above the proper point; but it was thought better, in this case, to make no alterations, lest it should weaken the confidence with which it was wished to impress the inhabitants in the permanency of the survey rent. The final correction above-mentioned has been made in all the districts which were settled by the survey rent in 1215; but in those districts where the survey rent was not established till 1216, and in those where it will not be introduced till 1217, the correction cannot be effected until 1217 in the one case, or until 1218 in the other. It will occasion a decrease of about 10,000 pagodas in the total assessment of the land inserted in the statement. The mode of measuring and assessing the land has been explained at so much length, that it can hardly be necessary to say more upon the subject; but should any further information be required, it will be more easily gathered from the accompanying copies (Nos. 1, 2, 3, 4) of instructions to surveyors and assessors, than from any description whatever.

8. The accompanying statement, No. 5,* contains an abstract of every thing that seems to be necessary in an agricultural survey. It shows the population, the number of cattle and sheep, and the extent and value of all land, cultivated and waste, and though unavoidably somewhat long, it is so plain that it may be easily understood from the slightest inspection; and I shall, therefore, have occasion to make only a few remarks upon the principal heads.

9. When I transmitted to the Board, on the 24th August 1802, an abstract of the population of the country, I was convinced that it was greatly under-rated; but I took no immediate measures to ascertain the fact; because I was aware

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* The papers Nos. 5 to 8, above referred to, are not inserted, as they consist of voluminous tables.

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aware that the inhabitants, at that time, would have suspected that the inquiry was instituted merely with the view of introducing a general capitation tax, and would have endeavoured, as much as possible, to suppress information. But as I knew that whatever apprehensions they might formerly have entertained on this point had been dispelled by the abolition of many old taxes within the last four or five years, and by the limitation of the land-rent by the survey, I thought the conclusion of the survey a proper time for obtaining a more accurate account of the population than had hitherto been done. Instructions were therefore circulated in August last, to make out new-returns of the number of inhabitants in every village, founded, as far as it might be practicable, upon actual muster, except in the case of those casts who seclude their women from public view. The returns were prepared by the Curnums of the different villages, assisted by the Potails, from muster where that mode could be adopted; and where it could not, as among Mussulmen, as well as several casts of Hindoos, from the information of the heads of families or of their neighbours. The paper, No. 7, has been drawn up from these returns, and probably exhibits as accurate a statement of the population of an extensive province, as can in general be procured in any other part of the world. The total number of inhabitants is 1,917,376, which is 689,203 more than the return of 1802. A part of this excess, perhaps one-fourth, arises from the increase of population during a period of five years of tranquillity, a small part is also owing to the return of inhabitants who had emigrated under the Nizam's government; but the remainder must be attributed to the falsity of the former returns. There is every reason to believe that the total is rather below than above the actual population, for the number of females ought to be greater. It is, according to the statement, one-tenth less than that of males: but if the same proportions exist here as in Europe, the difference cannot be more than one in a hundred; and the whole number of inhabitants would, upon this principle, be 2,014,294. It should, however, be observed, that it is a general opinion among the inhabitants, that the number of males is actually one-tenth greater than that of the females. I was at first inclined to believe, that the difference might have arisen from the seclusion of females; but it is not particularly great among those casts who follow this practice, but extends to every cast and every district. I examined the details of several villages in different parts of the country, and though in one village the females were more numerous than the males, and in a few others nearly equal in number to them, yet the average result was the same as in whole districts. The coincidence of so many unconnected accounts is certainly a strong argument in favour of the popular notion, of males being one-tenth more numerous than females.

10. Accounts were also taken, in the course of the last fusily, of the number of cattle and sheep in the country: but they cannot be expected to be so accurate as those of the population; not only because the owners are averse to giving true reports, but because herds and flocks move frequently from one part of the country to another for the sake of pasture, and many herds are almost wild, and their numbers must therefore be taken upon the word of their keepers. After making allowance, however, for these obstacles, the actual does not, I imagine, exceed the estimated numbers of cattle and sheep above one-tenth, or at most one-eighth. The number of black cattle is 1,198,618; and that of buffaloes, 493,906: although a considerable portion of both perished during the severe droughts of 1212 and 1213, the stock of both has increased within the last five years.

11. The number of sheep, according to the returns, is 1,147,492, and of goats 694,633. The actual number of both is probably one-eighth more; because from their being kept chiefly in the fields or jungle, and from the owners having a superstitious prejudice against their being counted by others, or even by themselves, it is more difficult to obtain a correct statement of sheep and goats than of black cattle and buffaloes.

12. The quantity of sirkar land in cultivation, according to the survey, is 3,203,859 acres; of which the assessment or fixed rent is Star Pagodas 17,08,115; and the quit and extra rent Star Pagodas 1,44,840; in all, Star Pagodas 18,52,955. (No. 5.) The cultivation in the statement is not that of any one year, but of several. That of each district is entered for the year in

which its survey was made, from 1213 to 1216; but as the best cultivated districts were first surveyed, and afterwards those in which the greatest increase has taken place, the total may be considered as the average cultivation of ordinary years. It is exceeded only by the cultivation of fusily 1215. The various products from which the land-rent is drawn, and the proportions of each, are shown in the statement No. 8. It was made out in 1211, since which period the proportions of some of the more valuable articles, as indigo and sugar, have greatly augmented. Indigo, to the value of Star Pagodas 1,05,000, paid duty in 1215; and it is supposed that the export to the Carnatic, for which no duty was paid, was equal to Star Pagodas 20,000. The quantity would have been nearly doubled in 1216, had not the crops been destroyed by the drought. The coarse sugar, or jaggery, manufactured in 1216, was double the quantity of any preceding year. The increase of these articles is occasioned by the addition of an extra land-rent, amounting to twice or three times the ordinary rate to which all land employed in their culture was subjected; and this increase is likely to go on progressively, as the demand for them is great. Cotton, one of the chief products of the Ceded Districts, has not increased in a similar degree, because the demand for it is not greater than usual, and because, from its being a common article of cultivation, and never having paid more than the ordinary land-rent, it has obtained no advantage from the equalization of rent by the survey. Its estimated produce in fusily 1215 is shown in the statement No. 9, which was last year transmitted to the Board of Trade. This produce is not likely to increase in a greater rate than the general cultivation of the country, because cotton is hardly more profitable than grain to the Ryots. But should any considerable supply be required for the Company's investment, the rise in the price which must in consequence take place, will occasion a greater quantity to be grown upon the land now occupied. The augmentation, however, will not be so great as might be expected; because it will be limited by the more substantial Ryots being unable to raise cotton without a succession of other crops, and from the poorer Ryots seldom being able to raise it at all. This does not proceed from any particular difficulty or expense attending the cultivation, but from the necessity of raising, in the first place, grain for themselves and straw for their cattle; and from their rarely, after providing these articles, having the means of raising any thing else, so that not one-fifth of the cotton land now in cultivation is employed in rearing that article.

13. The waste land is the great source from which an additional supply of cotton may be obtained; but this can only be effected by lowering the present assessment. A reduction of twenty-five per cent. would, in the course of ten or fifteen years, bring into cultivation from a million to a million and a quarter of acres; and cotton could be grown to any extent that could possibly be required. The price would rise at first, by the purchase for the investment; but it would fall again to the ordinary standard, whenever the increased produce bore the same proportion to the increased demand as the present produce to the present demand. The time which might be required for the price to fall, would depend upon the quantity of cotton which might be wanted for the investment; but it could hardly exceed eight or ten years, because more additional cotton might be raised within that period than the investment could demand. The waste which has been in cultivation within the last twenty years amounts to 2,133,363 acres; and that which has either not been cultivated within that time, or never, amounts to 4,129,953 acres; making in all above six millions of acres, of which about one-sixth is fit for cotton.

14. The total enaum land in the Ceded Districts contains 2,599,747 acres, of which the estimated rent is Star Pagodas 12,35,458: about six-tenths of the whole is waste. The land held by Bramins, under the denomination of dhirmadey (statement No. 6), is chiefly cultivated by Ryots, who seldom pay the Enaumdar more than a fourth or fifth of the rent. In many villages these enaums are divided among the Ryots, who allow the Enaumdar only a small quit rent, and regard the rest as their own, from long possession. The enaums of Potails and Curnums amount to 64,701,138 acres, of which the estimated rent is Star Pagodas 3,02,587. 21. 33: about four-fifths of the whole are cultivated. These enaums are in many villages thirty or forty per cent. of the revenue, but in others not more than two or three per cent. In general, all above five per cent. may be regarded as unauthorized. The frequent changes of

government, and the loss, or rather concealment of accounts, have during a long course of years facilitated the fraudulent extension of these enaums, at the expense of the sirkar lands. Many additions have, in this manner, been made to them under the Company's Government; and even at the moment of the survey, as it was feared that no opportunity might afterwards offer for such practices. In some cases, a portion of these extra enaums arises from grants for building small forts or digging wells for public use; in others, they pay a quitrent: but they ought all to be examined hereafter, and be subjected, where excessive, to resumption or assessment. The whole of the sirkar and enaum land capable of cultivation amounts to 12,066,923 acres, of which the rent, as fixed by the survey, is Star Pagodas 39,54,417.

15. The last description of land in the statement is what is called purrampoke. It comprehends all land that is utterly unproductive; sites of towns and villages; beds of rivers; and in some cases of tanks, roads, and extensive tracts of rocky and stoney ground where no plough can ever go.

16. I reckoned, at the commencement of the survey, that it might be finished in four years, and that the expense would be about four per cent. of the revenue of one year. The average revenue has been about sixteen lacks of pagodas, which at four per cent. gives 64,000 pagodas. But the survey has already cost 80,000 pagodas, and will cost about 3,000 more. This increase is occasioned by its having occupied nearly five years instead of four, owing to my attention having been partly diverted from it to the business of supplies, while the army was in the field, and to its having been necessary to survey, a second time, a great part of the lands on the banks of rivers, in order to ascertain how much of them had been carried away by the inundation in October 1801.

I have the honour to be, Gentlemen,
Your most obedient and humble servant,

Anantpoor,
26th July, 1807.

(Signed) THOS. MUNRO,
Principal Collector.

(No. 1.)—*Instructions to Surveyors.*

Enclosure.

1. All your measurements, of every description of land, wet and dry, are to be made with a chain of thirty-three feet.

2. Your accounts are to be kept in acres, goontas, and anas. One square chain is one goonta, and forty such goontas are one acre.

3. When you arrive in a village, you will, previously to beginning the measurement, take a muchulka from the Potail and Curnum, according to the form which has been delivered to you.—N. B. This form states, that the Curnum's account of circar and enaum land, house and shop tax, and every article of revenue, is true; and that if it is found to be false in any point he will forfeit his office.

4. The Curnum and Potail of the village must attend you during the measurement; and you must give timely notice to the Ryots, in order that they may be present at the measurement of their own fields.

5. In measuring a village, you will begin at one side, and proceed regularly on, marking the field first measured No 1, the next No. 2, &c. These numbers will serve to distinguish fields, when there are several of the same name in one village. After measuring the dry, you will measure the wet land, and number the fields in the same manner, beginning again at No. 1, 2, &c.; and the same rule must be observed with respect to baghayet or garden land.

6. The name of every field must be entered in your accounts. Where fields, whether cultivated, uncultivated, or waste, have a name, you will insert that name; where they have none, you will, in concert with the Potail and Curnum, give them one.

7. In the account of the measurement of every field, whether wet or dry, you will always specify the names and numbers of the fields by which it is bounded.

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8. In dividing fields of red land, you will mark the division by a bank of earth or stones: but in black land you will always mark the division by setting up boundary-stones; because the polli, or bank of earth, would injure the black land, by over-running it with long rooted grass.

9. You will pay the hire of the coolies employed in marking boundaries, either by stones or banks of earth.

10. If a field, not being larger than may be cultivated by one plough, is ploughed in part only, and the rest waste, you will not divide it, but measure it as one field.

11. If a field is too large to be cultivated by one plough, you will divide it into two or three fields, as may be necessary. As the extent of land cultivable by one plough depends upon the nature of the soil, you will be guided by the custom of the village, and the opinion of the Potail, Curnum, and principal Ryots, in regulating the size of fields. As the subdivision of a large cultivated field is ordered to be made solely upon the supposition, that if thrown up by the present occupant it may be left waste, from there being few Ryots in the village who have the means of cultivating it; yet if, from the state of agriculture in the village, there is no danger of its being left uncultivated, it will not be necessary to divide it, even though it should be too large for one plough.

12. In the measurement of dry land, you will class black and red land separately.

13. If a quarter only of a field is cultivated, enter the whole field as waste. If half only is cultivated, enter half as cultivated and half as waste; and if three-quarters are cultivated and one quarter waste, enter the whole as cultivated.

14. In measuring uncultivated land, you will divide it according to the old marks or bounds: should you meet with waste (anadi) having no such marks, you will direct them to be made. You will class uncultivated lands into fallow of one, two, three, four, and five years; waste from five to ten, ten to fifteen, and fifteen to twenty years; and anadi, or waste, which has either never been cultivated, or not been cultivated within twenty years. It is only when waste is divided into fields, or found in small pieces, that it is to be measured by separate fields; when lying in large undistinguished tracts, it is to be measured in the gross: but whether found in small fields, or in extensive commons, it is to be named and numbered. If, after measuring twenty cultivated fields, numbered 1, 2, 3, to 20, a piece of waste follows, it will be numbered 21, and the cultivated field which comes after it 22, and so on, as often as waste intervenes; but as the largest piece of waste is usually surveyed after all the rest of the village is finished, it will, of course, be the last number Suppose that this number is 50, then, if at any future period it should, from the extension of cultivation, become necessary to divide it into fields, these fields will be numbered in succession, No. 51, 52, &c. But this cannot be done in the case of the waste No. 21, because it is already followed by No. 22; when, therefore, No. 21 comes to be divided into fields, these new fields must be numbered No. 1 in 21, 2 in 21, &c.

15. When a field contains a few tamarind, kikar, or other productive trees, you will make no deduction for the land under their shade, because the Ryot derives a profit from them; but where there is a bher-tree, or several other unproductive trees together, forming a shade, you will measure the land occupied by it, and deduct it from the field.

16. In measuring purrimpoke, or land that cannot be cultivated, you will specify the extent of forts, of pettahs, of open villages, of the court-yards of houses, with the number and kinds of trees in such yards; of the banks of tanks, rivers, nullahs, ravines, hillocks, roads, kullar or barren land, wells, salt-mounds, and of topes; stating the numbers and species of trees. You will also specify the purrimpoke in the fields of Ryots, and deduct it from their lands.

17. In tarbunds, or palmirah topes, you will insert the number of trees, and class them into male and emale, young, productive, and old or past bearing.

You will also measure separately, the divisions or parts of the tope occupied by different Ryots.

18. You are not to measure hills or beds of rivers.

19. You will consider as garden or baghayet, all lands, in whatever manner they may be watered, that do not yield rice, but produce raggy, jeware, tobacco, red pepper, &c. and you will enter as garden so much land only as can be watered.

20. In measuring wet land, you will specify whether it is watered by large tanks, by great nullahs, such as those of the Toombaddea and Penuah, by kumpli, or draw-wells, or by kushems or nullahs, proceeding from springs.

21. You will enter as wet land all gardens having a constant supply of water, and containing cocoa-nut and other fruit-trees. You will specify the quantity of waste land between the rows of trees of land cultivated, where the trees are thinly scattered, and of cultivated land where there are no trees. You will note the number of plants of young trees, of productive, and of old or unproductive trees, and specify whether they are cocoa-nut, soopari, tamarind, jamoon, lime or orange, &c. You will also enter as wet land, plantations of betel and sugar-cane; and likewise land producing tobacco and red pepper, &c. provided there is water enough for rice.

22. In wells and river kumplis, where there is a constant supply of water, and where the land, having formerly produced rice, is now, from some cause or other, cultivated with dry grain, you will enter as wet land. All that land which is marked out as atchkutt, or rice-fields, and which can be watered; but if, from the scarcity of water, such land is, in particular years only, cultivated as wet, you will measure it as dry.

23. When fields of garden or wet land are too large, they must be subdivided in the same manner as those of dry.

24. You will measure the beds of tanks, and class the lands included in them according to the nature of the soil.

25. You are to enter as cultivated land, the cultivation of the last fusily only; that is to say, of the year previous to that in which the survey takes place; for if lands cultivated in former years but waste last year, or cultivated in the last but not in the present year, are entered in the survey cultivation, the accouut will not exhibit a true statement of the cultivation of any one year.

26. You are to measure only such lands as are allotted to you. If you measure the lands of another surveyor, you will not be paid for them, but fined.

27. When boundaries are disputed, if the lands in dispute are cultivated, and have been annexed to one village since the year Kelah, or the establishment of the ahkam namah, enter them in that village; if the lands are anadi, or old waste, enter them in the village which agrees to walk along the boundary.

28. To prevent the survey from being retarded by indolence, you must measure daily, whether cirkar or enam land, as follows:

Dry:	If cultivated..................................	5,000 goontahs or chains.
......	If sayer bunjer, or uncultivated land divided into fields	6,500.........do.
......	If anad bunjer, or undivided waste or common	25,000.........do.
Wet:	If cultivated..................................	1,500.........do.
......	If uncultivated	2,500.........do.

29. You will receive at the above rates six pagodas monthly; but your pay being regulated by your measurement, will be increased or diminished, in the proportion that your measurement, during the month, may be greater or less than the quantity prescribed. In order to ascertain the amount of your pay, you will send an abstract of your measurement monthly, through the examiner, to the treasury, in the following form:

Cultivated

		Goontas.		Acres.	
Dry:					
Cultivated ...	cirkar	90,000	or	2,250	
	enam	5,000	...	125	
		95,000	...	2,375	
Uncultivated..	cirkar	45,500	...	113½	
	enam	5,000	...	125	
		50,500	...	1,262½	
Waste cirkar		75,000	...	1,875	
Total acres dry				———	5,512½
Wet:					
Cultivated ...	cirkar	4,500	...	112½	
	enam	750	...	18¾	
		5,250	...	131¼	
Uncultivated..	cirkar	2,000	...	50	
	enam	500	...	12½	
		2,500	...	62½	
Total wet acres					193¾
Grand total......Acres					5,706¼

30. In your abstract, it is not necessary to particularize the dates of measurement; the name of the month only is wanted.

31. As the chain is frequently broken, and some of its links lost, you will compare it, from time to time, with the standard which you have received for that purpose.

32. If, on trial by the examiner, your measurement is found to be false, you will be dismissed, if it has proceeded from negligence; and punished, if from design.

33. You will inquire into unauthorized new enaums and concealed lands. If you discover any not entered in the accounts of the Curnum, you will receive, on proof, one-half the amount; and the person through whose information you make the discovery, one-quarter of your half.

34. You will be allowed two chain-bearers, and one-quarter of a canteray fanam for each, daily. You will pay them, and also the cooleys employed in making the boundary marks, daily, in presence of the Potail and Curnum, and take their receipts.

35. You will receive half a pagoda monthly for oil and stationary.

36. You will let the Curnums enter the account of the measurement, and you will compare your abstract with theirs, daily.

37. You will deliver both your rough and fair accounts of measurement to the examiner.

38. You will pay the bazar price for all articles received in the villages. If you do not pay, or if you receive batta, you will be dismissed.

(Signed) THOMAS MUNRO,
Principal Collector

Enclosure. (No. 2.)—*Instructions to Azmayesh Gomastahs, or Examiners of the Survey.*

1. As you are appointed to the superintendence of a party of ten surveyors, you will regulate their survey as follows:

2. When

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2. When a village has eight or ten large mujerahs, you will send two surveyors to each; but if the mujerahs are small, only one.

3. When there is a large mouzah, without any mujerah, you will mark out by flags the portions to be surveyed by each surveyor; and let them compare their account of boundaries with each other, so as to prevent any land from being omitted in their respective limits.

4. When a mouzah is small, and you think that the survey will be accelerated by employing only a part of the surveyors in it, and sending the rest to another mouzah, you will do so.

5. If the mujerahs of a mouzah have old boundaries, you will adopt them; if they have no visible boundaries, you will set up stones in order to distinguish them.

6. You will take care that no land is omitted between the respective limits of your own surveyors, or between their limits and those of other parties of surveyors.

7. You will take the rough accounts (the kham chitah or.........) from the surveyors, and make by them all your comparisons of measurement.

8. In your examinations of measurement, you will attend particularly to the fields of Potails, Curnums, and khoobash inhabitants.

9. You will examine by re-measurement daily, as follows:

Dry .... 500 goontahs or chains.
Or wet .... 150............do.

and transmit the account of the examination in the following form:

No. 1. Margoza-tree field of Rungah Reddy, cirkar land, to the north of Goind Gaurus yetmannee field, measured by Bhum Row .... 4 acres 18¼ goontahs;
viz. East to west...................... 11½ chains
North to south.................. 15½ chains.

Total......... 178¼......or 4...... 18¼
Azmayesh or trial.................................. 5...... 1 chain;
viz. East to west...................... 12 chains.
North to south.................. 16¾

Total......... 201 ......or 5...... 1

10. You will transmit your trials, with the rough accounts, to the cutcherry, and give the fair ones to the accountants (Awurdah nowis.)

11. In examining the measurement, if the excess of the land on trial is above twelve and a half per cent. in dry, or ten per cent. in wet, you will add the difference to the field. If the deficiency is more than ten per cent. in dry, or five per cent. in wet, you will deduct it.

12. If in any village you find the measurement of the whole, or the greater part of the fields incorrect, and that a new survey is required, you will state the circumstance, and obtain leave before you begin.

13. If any Ryot complains that the measurement of his field is not fair, you will measure it again.

14. You will inquire into new unauthorized enaums, extra collections, land, and articles of the village taxes suppressed in the accounts; of all such discoveries you will receive one-half as a reward, and one-quarter of your half will be paid to the person from whom you may have received your information.

15. As the chains are frequently broken, you will compare them occasionally with the standard measure.

16. You will get two chain-bearers from the Totties or Tallaries of the village. You will pay them one-quarter of a cantaray fanam each daily, in the presence

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of the Potail and Curnum, and take their receipt; and you will send a statement of the expense with your monthly account.

17. You will divide all the villages that fall to your share according to the number of surveyors. Write the different shares on an equal number of papers, and let the surveyors draw lots, and measure the villages which their respective lots contain.

18. Your party is to measure only such villages as may be allotted to it. If in the hope of getting more pay from black land, your surveyors measure the land allotted to another party, they will receive no pay from them, and be fined.

19. After finishing the measurement of the villages allotted to your party in any district, if there is any party which has not begun its measurement in that district, you will measure its villages; but if there is no party which has not commenced, you will proceed to the next district.

20. You are not to measure in four or five days the number of acres prescribed to you for the month, but to measure daily, except on those days when you are on your way to another district. The measurement may be more in some days and less in others; but the prescribed quantity for the month must be completed.

21. You are not to try the measurement of a part of the surveyors in one month, and that of the rest in another; but you are, in each month, to try the measurement of all the surveyors.

22. You are not to remain behind the surveyors; because, unless you are with them, you cannot compare with them the false measurement which you may discover. If you are not always in the same district with them, you will be dismissed.

23. With your monthly abstracts you will send a list of the surveyors and peons present and absent. You will give your rough accounts of measurement examined to the Aumildar, who will forward them to the Collector's cutcherry, and you will take the Aumildar's receipts for the accounts.

24. You will receive a monthly allowance of twenty-two and a half fanams for sader wared.

25. You will pay for all articles at the bazar price.

(Signed) THOMAS MUNRO,
Principal Collector.

(No. 3.)—*To Assessors or Terrim Muttaseddies.*

Enclosure.

1. You are to class the surveyed by ten surveyors, according to their rate or terrim. In setting the terrim, you are to assemble the Potail, Curnum, and Ryots of the village, and also the heads of the neighbouring villages, and do it with their advice.

2. You are to class the lands of the whole mouza into first, second, third, &c. according to their rates. If the best land is in the cusbah, you will enter it in the first rate. If the first land of any of the mujerahs is only equal to the second of the cusbah, you will enter it on the second rate. If, on the contrary, the first land of the cusbah is equal only to the second of the mujerah, you will enter it in the second rate; for the rates are to be for the whole village generally, and not for each mujerah separately.

3. In fixing the rates, the Ryot who occupies the land must be present. You are to consider the condition of the land, and not of the Ryot; for the one is permanent, but the other is not: and you are to be careful not to enter the first rate as second, or the second as first, &c.

4. You are to mention the colour of the land, in order that in fixing the rent, the class to which it belongs may be the better known. The colours are as follows:

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Regur.

1 Black mixed with stones.
1 Black ...... with chunam stones.
1 Black ...... with white earth.
1 Black ...... with sand.
1 Black ...... with pebbles (gargatt).
1 Black mould.
6

Red.

1 Red mixed with stones.
1 Red ...... with sand.
1 Red earth.
3

5. You will inform the Ryots, that the whole land of each class will be assessed at the same rate; and caution them to class the fields according to the real quality.

6. In classing the lands you will proceed as follows:

Dry, at half a canteray fanam difference for each rate.

Rate.	Acres.	Canteray Pagodas. Rate per acre.		
1	100	1	0	0
2	50	0	9	8
3	40	0	9	0
4	—	0	8	8
5	—	0	8	0
6	—	0	7	8
7	—	0	7	0
8	—	0	6	8
9	—	0	6	0
10	—	0	5	8
11	—	0	5	0
12	50	0	4	8
13	40	0	4	0
14	50	0	3	8
15	40	0	3	0
16	30	0	2	8
17	—	0	2	0
18	—	0	1	8
19	50	0	1	0
20	—	0	0	0

Bagayet, at five canteray fanams between each rate.

		Canteray Pagodas.		
1	10	10	0	0
2	15	9	5	0
3	—	9	0	0
4	40	8	5	0
5	50	8	0	0
6	—	7	5	0
7	—	7	0	0
8	—	6	5	0
9	—	6	0	0
10	—	5	5	0
11	—	5	0	0
12	—	4	5	0
13	4	4	0	0
14	—	3	5	0
15	—	3	0	0
16	10	2	5	0
17	—	2	0	0
18	—	1	5	0
19	—	1	0	0
20	10	5	0	0

Wet, at five canteray fanams difference between each class.

		Canteray Pagodas.		
1	10	6	0	0
2	—	5	0	0
3	—	5	0	0
4	—	4	5	0
5	40	4	0	0
6	50	3	5	0
7	—	3	0	0
8	20	2	5	0
9	15	2	0	0
10	20	1	5	0
11	10	1	0	0
12	3	0	5	0
13	—	0	0	0
14	—	0	0	0
15	—	0	0	0
16	—	0	0	0
17	—	0	0	0
18	—	0	0	0
19	—	0	0	0
20	—	0	0	0

The above is given as an example, for your information; you are not, however, to enter the money rates, but only to take care that the lands are correctly classed. The classes may be as numerous as the different kinds of land are; but in one mouza you are not to make more than ten classes of dry, six of garden, and eight of wet.

7. In regulating the proportions of the decrease of rent between each class, you will be guided by the quality of the land; and make it, in some villages, for dry, half a canteray fanam; and in other villages, where the rent is low, one fourth of a canteray fanam;

For garden... 5 and 2½ canteray fanams;
For wet ...... 5 and 2½ ditto.

If in a village you find that the difference between any two classes of land should be half a canteray fanam, you will make the same difference between every other class: and, in the same manner, if the difference between any two is one-fourth canteray fanam, you will continue that difference through all the other classes; and in garden and wet, if the difference between two classes is two and a half or five canteray fanams, you will make one of these rates the difference between all the other classes; but you must not have both rates of difference in the same village.

N. B. The rent of dry land in some of the western districts was found to be so low, that the rate of decrease (oottar) could not be restricted to one-fourth of a canteray fanam without great inconvenience; it was therefore extended to one-eight of a canteray fanam, or two anas; and the following additional articles were inserted in the instructions:

8. Though you were formerly directed to restrict the rate of decrease (ootar) in dry land to one-fourth of a canteray fanam; yet as the accounts must be regulated by the land, and not the land be made to suit the accounts, and as the usual rent is in some places only from one-fourth to one canteray fanam per acre, if there are seven or eight classes rising one-fourth of a canteray fanam each, it will make the rent too high: you will, therefore, if there are only three or four classes, keep the ootar at one-fourth fanam; but if there are more, you will make the ootar two or three anas of a canteray fanam, according to the custom of the village.

9. In writing the abstract of the village, you will state, at the head of the columns of dry, wet, and garden, the ootar, or rate of decrease between the different classes: if dry, one-eighth, one-fourth, or one-half canteray fanam; if garden or wet, two and a half, or five canteray fanams.

10. In

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10. In classing the land, you will consider both the nature of the soil and the expense of labour; for instance, if one field is near the village, and another of the same quality at a distance from it, the distant field must be rated lower, because it requires more labour to watch and also to plough it. You will make allowance for the additional expense, and lower the rate accordingly; so that it may be cultivated with the same ease as the land of the same kind near the village. You will also, in garden and wet land, make allowance for the deficiency of water; and where there are nullahs and wells, for the extra labour, and reduce the class.

11. You are to class the land not merely by its intrinsic quality, but also by its actual state of cultivation. Thus, if two adjoining fields, of the same quality with respect to soil, are held, the one by a poor, and the other by a substantial Ryot, you will not enter them in the same class; but you will place the field of the poor Ryot in such lower one as its unimproved state may render necessary.

12. If in one field, whether dry, wet, or garden, there are two or three different kinds of soil, you will not class the kinds separately, but take the average of the whole, and make one class.

13. In classing wet and garden, observe the following detail. Divide the lands of tanks and nullahs into one-crop and two-crop land. In well-land, consider whether the well has water for one or two crops, and make the class higher or lower accordingly.

14. In classing betel and cocoa-nut, &c. gardens, you will enter the land in the same class as land of the same kind on which there are no fruit-trees, without making it either higher or lower, on account of the trees.

15. In garden, you will enter as garden only what is now cultivated; and you are not to add to it any of the neighbouring dry land, on the supposition that there is water enough to convert it hereafter into garden.

16. In garden which is now waste (anadi) you will examine whether, when last cultivated, the crop was a dry or a wet one. If dry, you will class the land as dry; and if wet, as garden.

17. In classing dry waste (anadi) you will proceed as follows: if it is divided into fields by old boundaries, and has been so measured, you will class each field separately: if there are no old boundaries or land-marks, you will class it by the divisions into which the surveyors may have formed it.

18. In classing the lands, you will take the rough account of the survey, and class according to the order of the numbers in that account; after which you will separate the cirkar and enam, and the cirkar cultivated and uncultivated, and waste land, and class the whole according to their respective rates. You will not add up the fields ryotwar, for it is not necessary to show what each Ryot occupies; but in enam lands, you will add up the fields both in their classes, and under the name of the person to whom they belong.

19. You are to class the lands, dry, garden, and wet, as they are distinguished by the surveyors. You are not to alter their classification, but you may note where you think it is wrong.

20. You are to class, monthly, 3,000 canteray pagodas of land cultivated, by the rent of the preceding year, for which you will receive ten star pagodas monthly. If you class a smaller quantity, your pay will be reduced in the same proportion, viz.

For Canteray Pagodas 2,750	pay Star Pagodas 9
2,500	8
2,260	7
2,000	6

If you class a smaller quantity than 2,000, you will be dismissed; but you will receive no increase above ten pagodas pay, whatever quantity you may class. If, however, in the course of the year, you class more in one month and less in another, the difference will be allowed, provided it does not on the whole exceed ten pagodas monthly.

21. You are to examine if fields have been concealed, or articles in the village taxes suppressed; but you are not to inquire into differences of rent or extra collections.

22. You will not enter the land forming the beds of tanks, and barren or useless purimpoke; but you will inquire how it is cultivated when the tank is dry, and class it accordingly.

23. You are to compare your accounts with the Curnum daily, and let him take them on the spot. You may carry him and the Potail to the neighbouring villages, to give their opinion on classing the lands of them, but not to write the accounts of their own village. If you make out your accounts without letting the Curnum take a copy, your pay will be stopt every month in which this is done.

24. In making out your abstract of the land in classes (kessemwar goswarah), you are not to enter as cultivated the cultivation of two or three years, but only that of the preceding year. If more is entered you will be dismissed.

25. As the surveyors, in order to get more pay, make out their accounts hastily, and give false additions, you will make your Gomastahs compare them, and send a list of all errors monthly to the treasury, showing the dates of measurement and the differences of the number of acres.

26. The land classed by you will be examined by the head assessor (Ser-terrim) and if any material error is discovered you will be dismissed.

27. You will make out the accounts of each village according to the forms, and when the district is completed, give the whole to the Aumildar. You are not to keep the accounts after the district is finished, nor to carry the Curnums to another district.

28. You are not to wait for the (Ser-terrim) head assessor, but as soon as you finish one village proceed to another.

29. You are not to dismiss or employ Gomastahs or peons, without reporting and obtaining authority.

30. You are not to beat or confine any of the inhabitants; and you are to pay for all articles at the bazar rate.

(Signed) THOMAS MUNRO,
Principal Collector.

(No. 4.)—*To Ser-Terrimdars or Head Assessors.*

1. As you are appointed to superintend and correct the assessment of five (Terrimdars) assessors, you will divide your share of each district into five divisions, and give one to each Terrimdar: and you will give him at the same time the survey accounts which will be delivered to you by the Aumildar.

2. You will examine the classification of the lands, and you will fix the rates of assessment, in conjunction with the Potails, Curnums, and principal Ryots; and if you wish for the assistance of any intelligent persons formerly employed in the revenue, the Aumildar will send them to you, on your application.

3. In making the assessment, you must examine all circumstances that may assist in enabling you to form a right judgment. You must consider the akham namah (or assessment of Tippoo Sultan), the present extent of cultivation, the condition of the Ryots, and the nature of the soil; you will then fix the rate of assessment of each class of land, in dry, garden, and wet. You will explain it to the Ryots, and obtain their consent to it, and you will take care that it is not so high as to impede cultivation hereafter; you will also examine well the kamil rent of each village, the detail of the akham namah and of the rent of the last twenty years, and enter them in your statements.

4. If you find that any of the Terrimdars have classed the lands wrong, whether from ignorance or corrupt motives, you will report, in order that they may be dismissed.

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5. Where you find that the Terrimdars have entered two or three kinds of land in the same class, you will transfer each kind to its proper class.

6. As the classing the fallow and waste lands at too low a rate might induce the Ryots to occupy them, and throw up their cultivated lands, to the injury of the revenue, you will therefore keep in view, that waste lands are to be so classed as not to discourage their cultivation, and at the same time, as not to give them any advantage over the old cultivated lands.

7. As your assessment is regulated by the quality of the land and its actual state of cultivation, and as the Bramins and other tyargar or privileged casts, and the cullgootah-shotrium and guddad landholders, have always held, and must still be permitted to hold their lands at a reduced rent, and as this remission must be deducted from your assessment, and thereby reduce its amount, you must be careful, in comparing your assessment with that of former periods, to deduct the remission previously.

8. You will ascertain whatever has been allowed by the custom of the village as cuttgoottah (low rent to different casts), shotrium enam, and low-rented villages to Bramins, and (guddad) quit-rent for levelling rugged land, and show the amount of each separately in your abstract.

9. You are not to detain the Terrimdars until you arrive yourself to examine their assessment; but let them, as soon as they have finished one village, proceed to another.

10. If a part of your Terrimdars have finished their divisions, while another part is still behind in a different district, they will also finish the divisions which have not been begun before they proceed to a new district.

11. You will send the pay abstract of Terrimdars and Peons monthly to the Aumildar, who will get the amount from the treasury; and you will issue it and send a receipt.

12. When the assessment of a district is finished, you will deliver all the accounts to the Aumildar and take his receipt.

13. You will class and assess, monthly, 15,000 canteray pagodas of land cultivated, by the rent of the preceding year; and in case of any deficiency, your pay of fifteen pagodas will be reduced, in the same manner as that of the Terrimdars.

(Signed) THOMAS MUNRO,
Principal Collector.

SECRET REVENUE LETTER *from* BENGAL,
Dated 9*th October* 1812.

To the Honourable the Secret Committee of the Honourable the Court of Directors.

Honourable Sirs:

Secret Revenue Letter, from Bengal, 9 October 1812.

Par 1. We have lately had the honour to receive a letter from the Honourable the Court of Directors, dated the 27th November last, relative to the settlement of the Ceded and Conquered Provinces.

2. By that dispatch we are concerned to learn, that the Honourable Court had disapproved the arrangements which we had proposed to carry into effect, under the Regulation passed with respect to the above question in the year 1807.

3. It is not our intention, on the present occasion, to enter into any detailed discussion regarding the comparative advantages of temporary and permanent settlements in this country. Every information which can be required on the subject may, we conceive, be found in the Minutes of Lord Cornwallis, recorded on the proceedings of the 18th September 1789 and of the 10th February 1790, and in the Minutes more recently written by Mr. Lumsden and Mr. Colebrooke, and entered on the proceedings of the 20th June 1808, and in the dispatches

Secret Revenue Letter from Bengal, 9 October, 1812.

patches from the Revenue Department to the Honourable the Court of Directors of the annexed dates.*

4. On a reference to Section 5, Regulation X, 1807, your Honourable Committee will observe, that it is expressly declared, "that the jumma, which may "be assessed on the estates of the Zemindars, in the last year of the settlement "immediately ensuing the settlement then depending, shall remain fixed for "ever, in case the Zemindars shall be willing to engage for the payment of the "public revenue, on those terms, in perpetuity, and the arrangement shall re"ceive the sanction of the Honourable the Court of Directors." Strictly speaking, therefore, the Zemindars and other actual proprietors of lands can have no substantial ground to complain, that the public faith has been violated in not giving effect to the provisions contained in that Regulation. Notwithstanding, therefore, the diminution of confidence, of which any departure from the tenour of that regulation may be productive, we have not hesitated, as your Honourable Committee will perceive by the accompanying copies of two Regulations, to rescind, both in the Ceded and Conquered Provinces, the rule above cited.

5. It still remained to be considered, in what mode the orders of the Honourable Court were to be carried into effect, with reference to the proclamations issued, and the regulations enacted, on the acquisition of the Ceded and Conquered Provinces respectively; or, in other words, in what mode those orders were to be reconciled with the obligations of public faith pledged by those acts, and which, we are persuaded, that the Honourable Court never intended should be in the slightest degree infringed.

6. This question is examined at length in the Minute of the Governor-General, a copy of which we have the honour to transmit for the consideration of your Honourable Committee. From that document it will appear that we have considered the orders of the Court of Directors, as applying only to the provisions of Regulation X, 1807, but not extending in their operation to the declarations made to the landholders, by the Regulations enacted in the years 1803 and 1805, soon after the acquisition of the Ceded and Conquered Provinces.

7. It will naturally occur to you, that this distinction is founded, in some degree, on the express reservation made of the Court's approval in the Regulation of 1807, which did not exist in those of 1803 and 1805, but more particularly on the great length of time which has elapsed since the last-mentioned regulations were respectively passed, and on the tacit acquiescence of the Honourable Court, during so long a period, in that arrangement.

8. Without intending, in any manner, to question the powers of controul possessed by the Court of Directors over the legislative acts of the local Government, as well as every other measure of those Governments, we have still felt, that in a case in which a positive unqualified engagement was made by the supreme local Government with individuals, by which they have been induced to devote their labour and capital to the cultivation of their estates, a tacit acquiescence on the part of the controuling authority, extending, at least in one instance (the Ceded Provinces), to the whole term of the contract, must be understood to import a ratification of it. Had the Honourable Court's dissent to the arrangements, established by the Regulations of 1803 and 1805, been signified at an early period after the enaction of those Regulations, the inherent powers of controul possessed by the Court might have been urged in support of such dissent, although those Regulations contained no reserve of the Court's approval; but now that the whole term of the contract has expired in the Ceded Provinces, and two-thirds of it in the Conquered Countries, the annulment of it, at this distant period, could not, we apprehend, as already intimated, be reconciled to the dictates either of policy or justice.

9. As already noticed, the temporary settlements made in the Ceded Provinces are now on the point of expiring, when, by the proclamation issued in the year 1802, and formed into a legislative enactment in 1803, a permanent settlement was to be made with the landholders in those provinces. Such settlement

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* 31 July 1807; 30 January, 15 September 1808; 7 April, 30 December 1809; 31 August 1810; 12 February, 14 December 1811; 21 March 1812.

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ment, however, was subject to two important restrictions: first, it was distinctly promised to those persons only who shall have held possession of their lands during the whole term of the temporary settlement; and secondly, it was only to be established in those estates, the cultivation of which might be sufficiently improved and extended to warrant the measure.

10. The operation of the Regulation now transmitted to your Honourable Committee, regarding the settlement in the Ceded Provinces, will probably, therefore, be much more limited than may at first view be conceived to be the case; it being supposed that the two conditions above noticed, which alone entitle the landholders, at present, to a permanent settlement, will not be found to be applicable to a very large portion of them.

11. The preceding remarks are applicable to the Conquered Provinces; except that, as the permanent settlement will not now, in any case, take place in those territories until the commencement of the year 1223 fusily, time will be afforded to your Honourable Committee or to the Court of Directors, to furnish us with any further instructions on the subject which may be deemed necessary.

12. In the foregoing remarks, we have stated the constructions which we have affixed to the late orders of the Honourable the Court of Directors, and the operations now adopted, in regard to the permanency of the settlement, so far as judgment can be at present formed on the subject. There is still, however, a third view of the question, namely, the influence which those arrangements may eventually have on the general tranquillity of the country, a point which, for obvious reasons, we have deemed it prudent to submit to the consideration of your Honourable Committee.

13. It has been already observed, that strictly speaking the Zemindars and other actual proprietors of lands can have no substantial ground to complain, that the public faith has been violated, in not giving effect to the provisions contained in Regulation X, 1807. At the same time it is certain, that a departure from those rules will be felt as a severe disappointment by a very large proportion of the landed proprietors. In many cases, also, this disappointment will be exasperated, by the loss of the funds which they may have applied to the improvement of their estates, in the confidence (which, we confess, appears to us perfectly natural) that the recommendations of this Government, regarding the permanency of the jumma, would receive the confirmation of the authorities at home.

14. It is impossible to take a clear view of the present question, without adverting to the relation in which the great body of the people stand towards those authorities, and to the local Government, respectively. Every regulation which is enacted, every order which is issued, in whatever branch of the service, is communicated to the people in the name of the Governor-General in Council, or in that of some of the subordinate authorities.

15. They may not, possibly, be ignorant that, generally speaking, all those authorities are subject to the controulling power in England; but it may safely be affirmed, that of the nature and extent of that controul they have very imperfect ideas. This remark is, we conceive, applicable to the whole bulk of the community. It is more particularly so with respect to the natives of the Ceded and Conquered Provinces, who having more recently become subjects of the British Government, must necessarily retain, in a great degree, the notions of civil policy which they had acquired under the native administrations to which they were before subject, and which were to the last degree ill suited to inspire them with any just conceptions of that system of controul, which is exercised by the Authorities in England over the Local Governments of her Colonies.

16. Under these circumstances, it cannot be doubted that, under the arrangements of 1807, the Zemindars and others would enter on the cultivation and management of the estates, with a confidence little short, in their judgment, of certainty in the permanency of the jumma. With those impressions, capital must have been employed in the improvement of the lands, which under different circumstances would have been appropriated to other purposes. The country and the Government are already reaping the advantage of that capital:

landed

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landed property is becoming, in the estimation of the public, what it must ever be under a good system of Government, one of the greatest of human blessings: the security for the payment of the public revenue is rendered more substantial by the enhanced value of lands: the people are gradually divesting themselves of predatory habits, and seeking, by means of useful and peaceful industry, those fruits, which they formerly only attempted to acquire by oppression, rapine, and exaction.

17. It is under circumstances such as we have just stated, that we are commanded to announce to the great body of the people, that the permanency of the jumma no longer exists. The assurances given to landholders, in the years 1803 and 1805, and which, for the reasons already stated, we consider to be still in full force and effect, may in some degree alleviate the disappointment which must be experienced from the operation of the present orders. Still it is impossible to judge, *à priori*, of the effects with which that disappointment may be attended. It is a feeling which is nearly allied to discontent; and when those impressions are felt in any considerable degree, resistance to public authority is always to be apprehended. The people have furnished, on affairs of comparatively small and trivial interest, examples of a disposition to assist their wishes by tumult and outrage. A more powerful incitement to seek redress by combination and violence cannot be given in any country, and cannot extend to a larger and more powerful class of the community, than injuries supposed to be done to the great body of landed proprietors.

18. In the foregoing remarks, we have acquitted ourselves of an important public duty, in apprizing your Honourable Committee of the possible consequences of the arrangements which, in conformity to the orders above noticed, we have now directed to be carried into execution in the Ceded and Conquered Provinces. Still it remains for us to suggest to you explicitly the expediency of investing us, at the earliest practicable period of time, with authority to modify those orders, in such manner as circumstances may appear to render necessary for the tranquillity of the British possessions. However much we may regret, that the Honourable Court have not deemed it advisable to confirm the arrangements adopted by us provisionally in the year 1807, we have not the slightest intention of soliciting any discretion in regard to the execution of their present instructions, so long as considerations, connected only with the public revenue, shall be involved in them. But, as already noticed, they may be productive of effects of great public emergency, which could not have been anticipated when the instructions in question were issued. In that, and in that case only, we trust that your Honourable Committee will deem it a measure of sound policy, to invest us with authority to refrain from carrying those orders into effect, further than can be reconciled with the dictates of prudence and with the general peace and tranquillity of the country.'

We have the honour to be, with the greatest respect,
Honourable Sirs,
Your most faithful, humble servants,
(Signed) MINTO.
J. LUMSDEN.
H. COLEBROOKE.

Fort William,
the 9th of October, 1812.

MINUTE *of the* GOVERNOR-GENERAL,
Dated the 11*th July*, 1812.

[Read a letter from the Honourable Court of Directors, dated the 27th November 1811.]

Minute of the Governor-General, 11 July 1812.

In the dispatch above noticed, the Honourable the Court of Directors are pleased to observe, that they had not without anxiety learned from the late advices of this Government, that a triennial lease had been concluded in the Upper Provinces, and that it had been declared that the assessment in the third year of the lease should be permanent, provided that the Honourable Court approved the terms of the settlement.

The Honourable Court further observe, that they had perused with attention the report of the Board of Commissioners in the Upper Provinces, dated the 13th

Minute of the Governor General, 11 July 1812.

13th April 1808, and that the impression which they had received from it was, that the proposed final settlement of the revenues of those territories would be premature, &c.

With those impressions, the Honourable Court are pleased to direct, that the revenues of these provinces be administered, under a renewed lease, for a term not exceeding five years.

From the tenor of the above remarks, it may be doubted whether the Minutes recorded by Mr. Lumsden and Mr. Colebrooke, on the proceedings of the 20th June 1808, in the Revenue Department, had come under the consideration of the Honourable Court. If so, the circumstance is, in my opinion, a very just subject of regret, as those Minutes demonstrate strongly the advantages which would be experienced from the conclusion of a permanent settlement in the Ceded and Conquered Provinces at the earliest practicable period; and, at the same time, are calculated to meet very forcibly those arguments, which appear to have weighed with the late Board of Commissioners in maintaining the contrary position.

The advantages or disadvantages, however, of a permanent settlement, do not form the subject of which I propose to treat in the present Minute. The only point which I intend at present to consider, is the mode in which the orders of the Court of Directors should be carried into effect.

As already stated, the Honourable Court have been pleased to direct, that the revenues of the Ceded and Conquered Provinces be continued to be administered, under a renewed lease for a term not exceeding five years.

If those terms be taken in the broadest sense of which they are susceptible, they would imply that a permanent settlement should not be made of any lands whatever in the Ceded and Conquered Provinces. If in a more limited sense, they may be construed to apply only to such estates as are not (to borrow the language of the Regulations) in a state of cultivation sufficiently advanced to warrant the adoption of that measure. The following arguments may be assigned in support of the latter construction.

On the 14th July 1802, a proclamation was issued by the late Lieutenant Governor and Board of Commissioners, in which the great body of the landholders are, among other things, informed as follows:

" At the end of these ten years, a permanent settlement will be concluded " with the same persons, if willing to engage, and if no others who have a " better claim shall come forward, for such lands as may be in a sufficiently " improved state of cultivation to warrant the measure, on such terms as Go- " vernment shall deem fair and equitable."

A copy of that proclamation appears to have been transmitted to the Court of Directors, with a dispatch from the Political department, dated the 23d February 1803, in the fourth paragraph of which the Court's attention is particularly drawn to the arrangements made by the Lieutenant Governor and Board of Commissioners regarding the land revenue.

In Regulation XXV. 1803, passed by the Governor General in Council on the 24th March of that year, the declaration above cited from the proclamation of the late Lieutenant Governor and Board of Commissioners is framed verbatim into a legislative enactment. That regulation was, of course, transmitted to the Honourable the Court of Directors, in common with all other regulations. It does not appear, however, that the Honourable Court ever judged it advisable to annul or modify the declaration made to the great body of the landholders, either when it was first submitted to the Court in the form of a proclamation, or during the long period in which the same declaration has been in their possession as a provision of an existing Regulation.

Under these circumstances, the Zemindars and other proprietors of lands in the Ceded Provinces appear to me to possess every assurance which could be afforded to them; first by the proclamation, secondly by the regulation, and thirdly by the silence of the Court of Directors, that a permanent settlement would be concluded with them at the expiration of ten years: not, indeed, for all estates indiscriminately, but for such estates as might appear to be in a state

Minute of the Governor-General, 11 July 1812.

a state of cultivation sufficiently advanced to render that measure expedient and proper.

It has been above stated, that the orders of the Honourable Court, if taken in the broadest sense of which the terms employed are susceptible, would imply that a permanent settlement should not be made of any lands whatever. It being impossible, however, to reconcile that construction of the orders in question with the maintenance of the faith of Government, so publicly and solemnly pledged to the landholders, the instructions in question must necessarily be construed in the more restricted sense above noticed. Connecting, indeed, the order contained in the last paragraph of the Court's letter with the general tenor of that dispatch, it appears evident, that the Honourable Court had only in view the arrangements adopted provisionally in the year 1807, and had not any reference whatever to arrangements before established, as detailed above.

In the passage already cited from the Court's letter, it is observed that they had learned, not without anxiety, from our late dispatches, that a triennial lease had been concluded in the Upper Provinces, whereby the assessment in the third year of the lease had been declared by us to be permanent, &c. But that declaration and those dispatches related exclusively to the arrangements proposed to be established by Regulation X. 1807. Any discussion, indeed, at so late a period, respecting arrangements adopted in 1802 and 1803, which had been submitted to the Honourable Court in the regular course, must necessarily have appeared superfluous.

Regretting, as I cordially do, the disabilities created by the above-mentioned dispatch, of carrying into effect the arrangement of 1807, it is manifest that it was perfectly competent to the Court of Directors, in the exercise of their discretion, to sanction the adoption of them, or otherwise, as they might deem advisable. Section 5, Regulation X, 1807, states, that "the jumma which "may be assessed on their estates in the last year of the settlement imme-"diately ensuing the present settlement, shall remain fixed for ever, in case "the Zemindars shall now be willing to engage for the payment of the public "revenue, on those terms, in perpetuity, and the arrangement shall receive "the sanction of the Honourable the Court of Directors." It consequently follows, that whatever disappointment may be felt by the landholders, they cannot justly complain of any violation of public faith.

With the sentiments above expressed, there appears to me only one mode by which the preservation of the public faith can be reconciled with the duties of obedience due from us to the orders of the Honourable Court; which is, by maintaining the arrangements of 1802 and 1803, and annulling those of 1807, the latter of which, as just stated, were declared to be expressly subject to the approval of the authorities at home.

The foregoing observations and propositions apply, in substance and principle, to the Conquered Provinces, including Cuttack and Bundlecund. I have discussed the subject, however, only with reference to the Ceded Provinces, in order to render the matter stated more clear, and to avoid the ambiguity arising from the quotation of a multiplicity of dates. In like manner, the annexed drafts of Regulations have been prepared for the conclusion of the settlement in the Ceded Provinces, and regarding the settlement of the Conquered Provinces, including Bundlecund and Cuttack, respectively.

(Signed) MINTO.

(Department of Ceded and Conquered Provinces.)

REVENUE LETTER *to* BENGAL,

Dated the 16*th March* 1813.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 16 March 1813.

Par. 1. Our last dispatch in this department was dated the 29th of January, 1813.

2. We have received your letters in the same department, dated the 14th December 1811, and 21st March 1812.

3. Your

Revenue Letter to Bengal, Ceded and Conquered Provinces, 16 March 1813.

3. Your Revenue Letter of the 9th October 1812, addressed to the Secret Committee of the Court of Directors, was received by his Majesty's ship Modeste, on the 8th February.

4. As it is of great importance that you should be put in early possession of our sentiments upon the last-mentioned communication, we now proceed to reply to it, meaning to answer those of prior dates by a future opportunity.

5. In your letter of the 9th October 1812, transmitting a Minute recorded by the Governor-General on your Consultations of the 11th July 1812, we are informed of the proceedings you have adopted, in consequence of the Court's letter of the 27th November 1811, renewing their disapprobation of the arrangement proposed for their sanction in Regulation X. 1807, by which the landed assessment of the Upper Provinces, in the last year of the settlement terminating in fusily 1219, was to be declared permanent, and directing that the revenues of these provinces be administered under a renewed lease not exceeding five years.

6. We are now apprized that Regulation X, 1807, has been rescinded; but that two Regulations, Nos. IX. and X, 1812, have been substituted, with the view of reconciling, as far as possible in your opinion, the preservation of public faith, as pledged in Regulation XXV, 1803, and Regulation IX, 1805, with the duties of obedience due from you to the constituted Authorities at home.

7. You are right in supposing that it never was our intention, in any instructions which we have transmitted for your guidance, "that the obligations of "public faith should be in the slightest degree infringed;" and we perfectly concur with you in opinion, "that the Zemindars and other actual proprietors "of lands can have no substantial ground to complain that the public faith has "been violated, in not giving effect to the provisions contained in Regulation "X, 1807." The provisions of that Regulation, in so far as they went universally to extend, and partially to hasten, the introduction of the permanent settlement in the Ceded and Conquered Provinces, beyond the limits and within the time contemplated in Regulations XXV, 1803, and IX, 1805, were framed with an express reservation that they should be binding upon your Government, only in the event of their receiving the sanction of the Court of Directors.

8. This sanction we thought ourselves bound in duty to withhold; and, in consequence of that legitimate exercise of power, all that is necessary now to be considered is, whether the instructions we have transmitted to you at different times, on this subject, were or were not compatible, both with the letter and spirit of Regulations XXV, 1803, and IX, 1805.

9. Those Regulations were unconditional in one view, and conditional in another. They did not, like Regulation X, 1807, contain a clause rendering their operation contingent upon the formal sanction of the Court of Directors, but their operation was limited by the express tenour of their own enactments. Neither in 1803, nor in 1805, nor in 1807, were the provisions of the Regulation absolute. In the last of the three Regulations, the condition was *simple*, depending solely on the concurrence of the Court of Directors: in the two first it was *complex*, depending, first, upon the circumstance of the landholders with whom a permanent settlement was to be concluded, having agreed for and discharged the temporary assessments; and secondly, upon the lands which they occupied having, in fusily 1219 in the Ceded Provinces, and in fusily 1222 in the Conquered Provinces, made such progress in improvement, as to justify Government in fixing its demands upon them to perpetuity.

10. The fulfilment or non-fulfilment of the first part of the condition being matter of record, may easily be ascertained; and where once the fact of fulfilment is established, there is no room for difference of opinion concerning the claim for a perpetual assessment resting upon it, *in so far as that part of the condition goes to sustain the claim*. It is to be recollected, however, that continued possession, and a punctual discharge of the dues of Government during the triennial leases, formed only one part of the condition on which Government pledged itself to a permanent settlement with the landholders. There

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was another, and still more important clause in the condition, viz. that the land should, in the interval, be brought to a sufficiently advanced stage of cultivation to warrant us in fixing perpetual limits to our demand upon it. The precise point of improvement at which such a measure might become expedient, or even justifiable, was not determined by the Regulations of 1803 and 1805, and could not, indeed, be determined by any prospective Regulation. The question was left completely open for the future exercise of the judgment of Government; nor is there any thing in these Regulations by which its decisions can, or ought to be, in the smallest degree fettered.

11. It was, probably, with this understanding of these Regulations, that the Government which enacted them deemed it unnecessary, at the time, to make them subject to the sanction of the Court of Directors; and it was under this interpretation of them that we abstained from censuring an arrangement exceedingly indefinite in its arrangement, and which, we were persuaded, no local government would venture to carry into effect without our authority and concurrence. But when we found that what had been left indefinite by Regulations XXV. 1803, and IX. 1805, had, by Regulation X. 1807, assumed a more determinate aspect, and that a measure was prematurely in contemplation, deeply affecting the best interests both of Government and the subject, and for which, in our apprehension, and according to the information we had received, the country was not properly prepared, we felt ourselves imperatively called upon to interpose between the design and its execution. These were the motives, as we very distinctly explained to you at the time, which induced us, in our Revenue Letter of the 27th February 1810 (paragraphs 45 to 47) in reply to your dispatch of the 31st July 1807, to state to you that " it was not our meaning to proceed immediately to a settlement in perpetuity " of these countries," and to declare to you our opinion, that such a measure would be " premature at so early a stage of our connection with them, when " our knowledge of the revenue actually derived from them by the Zemindars, " and of their capability, must have been necessarily imperfect, and when the " people were yet so little habituated to our Government." It was these motives, also, that led us, in our letter of the 1st February 1811, in answer to your's of the 28th October 1808 (paragraphs 36 to 47), after noticing the deficiency of the information you then possessed of the revenue affairs of Cuttack, and referring to our intention of making a provisional settlement in perpetuity for that province, strongly to urge to you the necessity of " a laborious scrutiny into individual rights, a careful investigation of local peculiarities, together with a minute and detailed survey of the extent, cultivation, and productive powers of the territory," before you proceeded to the adoption of so important a measure, as that of settling in perpetuity the lands of a province, and fixing the demand of Government upon them for ever. We therefore deemed it advisable to direct, that " no settlement should be declared permanent in Cuttack, or in any other of our provinces, till the whole proceedings preparatory to it should have been submitted to us, and till your resolutions on these proceedings had received our sanction and concurrence."

12. The same considerations operating on our minds with augmented force, as we became more particularly informed respecting the actual state of affairs in the Ceded and Conquered Provinces, induced us to furnish you with our instructions of the 27th November 1811, and of the 15th January 1812, and with those which we have lately transmitted you under date the 29th January last.

13. From the exclusive reference which you make, in your dispatch of the 9th October last, to our letter of the 27th November 1811, as the cause of your having rescinded, in July 1812, the provisions of Regulation X. of 1807, an inference might not unnaturally be drawn, that the letter in question contained the first intimation with which you had been furnished of our intention to withhold our sanction to the engagements which you had provisionally concluded under that Regulation, and that, until the receipt of the instructions conveyed in that letter, we had left you uninformed of our sentiments upon this important matter. On referring, however, to the paragraphs of our former dispatches to you, which we have just briefly recited, it will be seen, that we had, so long ago as the 27th February 1810, clearly given you to understand, with an express reference to the provisions of the Regulation of 1807, that it was

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was not our intention to confirm the arrangements which had been provided for by that regulation, and that on the 1st February in the following year (nearly ten months anterior to the date of our dispatch of the 27th November 1811), we strongly reiterated the expression of the same sentiments and intentions.

14. As to the interpretation we have put upon the Regulations passed by the Bengal Government in 1803 and 1805, respecting the extension of the permanent settlement to the Ceded and Conquered Provinces, it does not much, if at all, differ from the interpretation which you yourselves have affixed to them, as is apparent from your late Revenue correspondence, as well as from the letter now before us. In your dispatch of the 12th February 1811, you submitted to our consideration the exceptions which you thought might be made, consistently with sound policy, to the permanency of the settlements in these provinces, and particularized some cases in the districts of Seharunpore and Goruckpore, in which you conceived *that it would be proper to exercise the power expressly reserved to us by the Regulations, of postponing the settlement where such postponement might be deemed advisable.* In like manner, you drew our attention, in your dispatch dated the 14th December 1811, to the pergunnah of Punwarree, in the district of Bundlecund, and to the inadequacy of the actual assessment to the probable resources of the pergunnah at a short distance of time, referring us, at the same time, to the orders which you had issued to the Board of Commissioners (and which we entirely approve), to regard the existing assessment as temporary, and to institute a revision of it at the term of its expiration, *in virtue of the discretion reserved to the Court of Directors by the Regulations,* thus anticipating the exercise of that discretion, by an interposition on your part, previous to a reference to the Court. And, in the 9th and 10th paragraphs of your dispatch, dated the 9th October 1812, after stating the restrictions (to which we have already adverted) contained in Regulation XXV. 1803, to which the introduction of the permanent settlement in the Ceded Provinces, at the expiration of fusily 1219, was made subject, you observe : " the operation of the Regulation now trans-
" mitted,* regarding the settlement in the Ceded Provinces, will probably be
" much more limited than may, at first view, be conceived to be the case, it
" being supposed that the conditions above noticed, which alone entitle the
" landholders at present to a permanent settlement, will not be found appli-
" cable to a very large portion of them." The same remarks you state, in paragraph 11, to be equally applicable to the Conquered Provinces; with this difference, that in no case will the permanent settlement take place in these provinces until the commencement of fusily 1223.

15. There really appears, therefore, to be no substantial difference of opinion between us, respecting the mode in which Regulation XXV. 1803, and IX. 1805, ought to be interpreted : nor can we perceive how the public faith would have been at all violated, had our instructions of the 27th November 1811 been construed in the broadest sense of which they are susceptible,† which is certainly the sense they were intended to convey, and the only one reconcilable with the terms and general spirit of them, as well as with the previous orders which we had furnished you of the 27th February 1810, and 1st February 1811. In paragraph 8 of your reply, you do indeed speak of *a positive unqualified engagement made by the Supreme local Government with individuals;* but the admission contained in the subsequent paragraphs of the same reply shows that the engagement, in your own opinion, was both qualified and conditional. The most important part of the condition, as has been already stated, was that " the lands should be in a state of cultivation sufficiently ad-
" vanced to render it proper to fix the assessment on the same to perpetuity."‡ Whether

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* Regulation IX. 1812.

† " If those terms be taken in the broadest sense of which they are susceptible, they would im-
" ply that a permanent settlement should not be made of any lands whatever in the Ceded and
" Conquered Provinces. It being impossible, however, to reconcile that construction of the orders
" in question with the maintenance of the faith of Government, so publicly and solemnly pledged
" to the landholders, the instructions in question must necessarily be construed in a more restrict-
" ed sense."—Governor-General's Minute, recorded the 11th July 1812.

‡ Regulation XXV. 1803, section 34.

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Whether the land be, or be not, in such a state as to warrant a measure irrevocable in its nature, and involving so materially, not only the financial interests of the Government, but the welfare and prosperity of those living under its protection, it is for the constituted Authorities at home, aided by the information transmitted by the local Government, to decide; and by a decision in the negative, supposing even the decision to be universal in its application, it does not appear to us that the obligations of public faith would be at all infringed. The local Government in 1803 may have been much too sanguine in calculating the progressive improvement of the land; its estimate of our future exigencies may have been greatly under-rated; and it may have been mistaken, both as to the facility of introducing, on just principles, a permanent settlement in a country where the rights and the descriptions of property are very imperfectly understood, and also as to the advantages likely to result from such an arrangement. These considerations, however, instead of being foreign to the question, are the very grounds on which it ought to be decided, and were, in fact, subsidiary to the deliberate judgment which we have passed upon it.

16. The Governor-General, in his Minute of the 11th July 1812, mentions as a just subject of regret, that we had not had an opportunity of perusing the Minutes recorded by Mr. Lumsden and Mr. Colebrooke on your Consultations of the 20th June 1808, before our letter of the 27th November 1811 was written, because, in his Lordship's opinion, "those Minutes demonstrate strongly "the advantages which would be experienced from the conclusion of a permanent settlement in the Ceded and Conquered Provinces at the earliest practicable period, and at the same time are calculated to meet very forcibly those "arguments which appear to have weighed with the late Board of Commissioners in maintaining the contrary position." We have since perused, with the utmost attention, the Minutes alluded to; but they certainly have not succeeded, according to the expectation entertained by you, in removing the strong impressions that were made on our minds by the Report of the late Commissioners, dated the 13th April 1808. We must also add, that these impressions have been very powerfully confirmed and strengthened by a perusal of the Reports of the Acting Commissioners in the Upper Provinces; and for the sentiments and views to which they have given rise, we refer you to our last Revenue Letter in that department, dated the 29th January 1813.

17. You state, in paragraph 13 of your dispatch: "It is certain that a departure from the rule of 1807 will be felt as a severe disappointment by a "very large proportion of the landed proprietors. In many cases, also, the "disappointment will be exasperated, by the loss of the funds which they may "have applied to the improvement of their estates, in the confidence (which, "we confess, appears to us perfectly natural) that the recommendations of this "Government, regarding the permanency of the jumma, would receive the "confirmation of the Authorities at home." In paragraph 17 you observe that, "It is impossible to judge *à priori* of the effects with which that disappointment may be attended. It is a feeling nearly allied to discontent; and "when these impressions are felt in any considerable degree, resistance to "public authority is always to be apprehended. The people have furnished, "on affairs of comparatively small and trivial interest, examples of a disposition to assert their wishes by tumult and outrage. A more powerful incitement to seek redress by combination cannot exist, and cannot extend to a "larger and more powerful class of the community, than injuries supposed to "be done to the great body of landed proprietors." And, contemplating these possible consequences, you urge, in paragraph 18, the expediency of our investing you, "at the earliest practicable period of time, with authority to modify "the orders" (contained in Regulations IX. and X. 1812,) "in such manner "as circumstances may appear to render necessary for the tranquillity of the "British possessions."

18. Upon the contents of these paragraphs we have but a very few observations to make. In your instructions of the 20th June 1808, as issued through Mr. Secretary Dowdeswell to the Board of Commissioners, it is observed that, "although the landholders generally must be supposed to be apprised of the "leading principles on which an arrangement, so materially connected with "their interests as that of a permanent settlement, ought to be adopted, yet, "as

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" as a measure of further precaution against future complaints on their part," Mr. Secretary Dowdeswell proceeds to observe, " I am directed to desire that " you will instruct the several Collectors subject to your authority, fully to ex- " plain to the Zemindars and Talookdars, that the permanency of the settle- " ment, at the jumma mentioned in the clause above cited, *must depend on the* " *pleasure of the controlling Authority in Europe.*" To this is added: " The " Governor-General in Council likewise desires that a clause may be inserted, " to that effect, in the engagements which may be interchanged between Go- " vernment and the landholders."

19. Respecting the capital alleged to have been expended by the landed proprietors in the improvement of their estates under the temporary settlements, and the loss which they must sustain from the jumma in the year terminating the last settlement not being declared fixed to perpetuity, we, in the first place, greatly suspect that the premises are fallacious; and, in the next place, admitting the premises, we cannot acquiesce in the conclusion deduced from them. Considering the disordered state of these provinces when they devolved under our authority, and the vexatious and extortionate system of government to which they had been subject for a long period of time previous to their cession and conquest; adverting also to the facts detailed in the Reports of the Collectors and the Board of Commissioners, and to the clear evidence exhibited in the Revenue Proceedings of your Government, of the *fluctuation* which, since the acquisition of these territories, has marked your administration of the land-revenue, it is very difficult to believe that the landholders had much disposable capital to embark in the improvement of their estates; and if there was capital in existence, it is still more doubtful whether it has been so employed. The improvement in the state of those districts where improvement has actually taken place, may, we think, be more rationally accounted for, from the protection enjoyed by the cultivators under the British Government, and from the re-establishment of internal tranquillity. The establishment of progressive jummas must, indeed, have contributed, in no small degree, to obstruct the natural course of improvement under the temporary leases. That arrangement was adopted, probably, for the purpose of raising the assessment to the highest practicable standard within a short period, and with a view to its being, at the close of that period, fixed to perpetuity. We took occasion, however, in paragraph 21 of our dispatch dated the 29th January 1813, to express our disapprobation of jummas assessed on this *principle of progressive increase;* because, whilst we strongly discouraged the plan of an early permanent settlement, we were desirous that the landholders should have all the advantage of a *moderate fixed assessment for a term of years.* We trust, therefore, that in the arrangement of future leases, no departure will be permitted from the principle of leaving the landholders in entire possession of all the advantage they may derive from the improvement effected, by means of labour and increase of population, during the term of the settlement.

20. Supposing, however, that more capital has been expended by the landholders upon their estates in the course of the triennial leases, under the prospect of the jumma, at the expiration of the last settlement, being declared permanent, than would have been expended if no such prospect had been held forth, it does not follow as a matter of course, from the permanent settlement being postponed, that the landholders must lose the profit upon the sums so disbursed. Those disbursements may, and ought to be taken into consideration on the renewal of their leases; and one of the greatest advantages of periodical settlements is, that they put it in the power of Government, by means of the village accounts and the reports of the Canongoes, not only to correct inequalities in former assessments, proceeding from concealment, mistake, or collusion, but to encourage industry where it has been exerted, and to excite enterprise where it has been dormant. It is from the moderation, equality, and security of enjoyment, rather than from the permanency of the assessment, to which we must look for the improvement and prosperity of the country; and it is less a consequence of the revision and renewal of a periodical assessment that the aggregate jumma should be increased, than that it should be modified according to circumstances, and more correctly apportioned among the great body of contributors.

21. We

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21. We cannot, for the reasons which we have already stated, partake in the apprehensions which you seem to entertain, that the tranquillity of the country will be endangered by the postponement of the permanent settlement. On the contrary, we have strong doubts whether, if it was placed in the option of the landholders to concur in such an arrangement, or to hold their estates on terms more nearly analagous to their own customs, and the practice of the native governments when in a state of vigour and efficiency, a great majority of them would not embrace the latter alternative.

22. In deciding on the momentous question now under our consideration, instead of being actuated exclusively by fiscal considerations, we have steadily kept in view those great objects of general policy to which, in your letter of the 9th October 1812, you have thought it necessary to draw our attention. To maintain the public tranquillity ought to be the first aim, as it is the paramount interest, of every government; and we are only sorry to find that we differ respecting the means by which this important object can be best secured, as well as the measures by which its security is most likely to be endangered. It cannot be questioned by any one who has perused the proceedings, as connected with the formation of the existing settlements in the Ceded and Conquered Provinces, that we are still very imperfectly acquainted with the rights of the various descriptions of landholders, and of the nature of the different sorts of tenures by which property is held in these territories: it is known, also, that the titles to a considerable proportion of the lands are still in dispute, and that years must elapse before decisions can take place on the pretensions of the claimants in the regular course of justice. Under such circumstances, it is impossible that an early conclusion of the permanent settlement should not have a tendency to derange the order and disturb the quiet of society.

23. Viewing the matter in another light, and bearing in mind the great proportion of the revenue derived from the land in India, we ought to proceed with the utmost caution and deliberation in those arrangements which shall have for their object a settlement of rent in perpetuity. Strictly speaking, wherever waste land exists, and where there is any reasonable prospect of its being, at a future period, brought into cultivation, the assessment cannot be fixed to perpetuity without a sacrifice of the contingent interest of Government; and if a practical rule were to be founded on this position, it would probably operate as a bar to a permanent settlement in any one instance. Could the settlement, indeed, be confined to the lands in a state of cultivation, to the exclusion of the waste, the objection so far would be obviated: but except this can be effected, considering the very large proportion which, according to the Reports of the Commissioners, the uncultivated bears to the cultivated land in the Ceded Districts, we are persuaded that, if the permanent settlement be not limited to a very few estates, there will be a most improvident and unnecessary sacrifice of the interests of Government; and if it be thus limited, it behoves you well to reflect upon the probable consequences of its partial introduction. On the supposition that it is regarded by the landholders as a measure advantageous to them, much discontent may be caused among those proprietors who are excluded from the benefit, whilst those individuals on whom the boon is conferred may avail themselves of it, by withdrawing the Ryots from the lands remaining under temporary settlements, to the prejudice both of Government and their fellow subjects.

24. We shall conclude this dispatch by reiterating our sentiments on the present inexpediency of a general or extensive application of the principles of the permanent settlement to the Ceded and Conquered Provinces. You have yourselves admitted, that those landholders only can be entitled, under the Regulations of 1803 and 1805, whose estates, among other conditions, "might "be sufficiently improved and extended to warrant the measure." We confidently trust that you will, therefore, confine yourselves strictly to that limitation, and that, with regard to the other parts of these provinces, where local difficulties do not exist of sufficient magnitude to prevent their being carried into effect, you will particularly attend to the instructions with which you are already furnished, of the 27th November 1811, 15th January 1812, and of the 29th January 1813.

A. D. 1803. REGULATION XXV.

A Regulation prescribing rules for the conduct of the Board of Revenue and the Collectors; and for declaring the proprietary right in the lands, in the provinces ceded by the Nawaub Vizier to the Honourable the English East-India Company, to be vested in the Zemindars and other landholders, under the terms and conditions of the settlement of the land revenue formed by the Honourable the late Lieutenant-Governor and the Board of Commissioners, pursuant to the authority vested in them by His Excellency the Most Noble the Governor-General.—Passed by the Governor-General in Council, on the 24th March, 1803; *corresponding with the 12th Choite* 1209 *Bengal era; the 16th Choite* 1210 *Fusily; the 12th Choite* 1210 *Waliaity; the 16th Choite* 1860 *Sumbut; and the 29th Zekaad* 1217 *Higeree.*

I. Whereas it is necessary, that rules should be prescribed for the guidance of the Collectors and the Board of Revenue, in the collection, management, and controul of the public revenue, in the provinces ceded to the Honourable the English East-India Company by the Nawaub Vizier: and whereas it is essential to the security of the rights and interests of the Zemindars and other landholders in the said provinces, that the right of property possessed by them, in their respective estates, under the terms and conditions of the settlement of the land revenue, contained in the proclamation issued by the Honourable the late Lieutenant-Governor and the Board of Commissioners, under date the 14th of July 1802, pursuant to the authority vested in them by his Excellency the most noble the Governor-General, should be publicly acknowledged and declared; and also that rules should be prescribed for the transfer or division of estates in the said provinces, and for apportioning the jumma on the several shares of estates which may be divided, or on portions of estates which shall be transferred; the following Regulation has been enacted.

Collection of the land revenue to be committed to covenanted civil servants of the Company.

Oath to be taken by the Collectors.

II. The collection of the revenue payable to Government from the estates in each zillah shall be committed to a civil covenanted servant of the Company, who shall be styled Collector of the Revenue of the zillah to which he shall be appointed. Previously to entering upon the execution of the duties of his office, he shall take the oath prescribed by Act of Parliament for servants of the Company employed in the management or collection of the revenue, before one of the Judges of the Supreme Court of Judicature, or before such other person as the Governor-General in Council shall authorize to administer the same.

Collectors to correspond with, and to obey all orders from the Board of Revenue.

III. The Collectors shall correspond with the Board of Revenue, and shall conform to all instructions with which they have been or shall be furnished by that Board, and which shall not be contrary to this or any other Regulation published in the manner directed in Regulation I, 1803.

Seal to be used by the Collectors.

IV The Collectors of the several zillahs shall use a circular seal, one inch and a half in diameter, bearing an inscription thereon to the following effect, in the Persian character and language, and in the Hindostanee language and Nagaree character: "the seal of the Collector of the zillah of ...."

Collectors to keep an attested diary of their official transactions.

V. The Collectors shall keep a regular diary of their official transactions, either in the English, Persian, or Hindostanee language, recording and attesting them with their official signature at the time they may take place.

Duties to be performed by the Collectors under the superintendence of the Board of Revenue.

VI. The duties prescribed in the following section shall be performed by the Collectors, under the superintendence of the Board of Revenue.

To collect the public dues from proprietors

VII. 1st. To collect the amount of the revenue assessed upon the lands of the Zemindars, independent Talookdars, or other actual proprietors of land, with or on behalf of whom a settlement has been or shall be concluded.

and farmers of land,

2nd. To collect the stipulated annual revenue from the farmers of estates let in farm.

and from lands held khas or aumany.

3d. To levy the rents and revenue from estates held khas or aumany.

To make the future settlement of khas or farmed lands.

4th. To make the future settlement of khas, or of farmed estates, agreeably to the Regulations and the instructions which they shall receive for that purpose.

5th. To

To prosecute for the public dues from lands illegally exempt from the payment of revenue.

5th. To prosecute for the recovery of the dues of Government from lands, of whatever description, held exempt from the payment of revenue under illegal or invalid tenures.

To pay pensions and allowances chargeable on the public revenue.

6th. To pay the pensions and allowances included in, or chargeable on, the public revenue, and all other pensions and compensations which shall be granted or confirmed under Regulation XXIV. 1803.

To execute the instructions of the Court of Wards.

7th. To execute the instructions which shall be issued to them by the Court of Wards, regarding disqualified landholders and their estates.

To superintend the division of estates.

8th. To superintend the division of landed property paying revenue to Government, which shall be ordered to be divided into two or more distinct estates.

To apportion the public revenue on lands disposed of at public sale.

9th. To apportion the public revenue on lands ordered to be disposed of at public sale, for the discharge of arrears of revenue, or in satisfaction of the decrees of the Court of Judicature.

To collect the tax on spirituous liquors and intoxicating drugs, and the duties levied on bazars and gunges.

10th. To collect the tax on spirituous liquors and intoxicating drugs or articles, and the duties levied in bazars and gunges, under Regulation XXXVIII. 1803.

To procure lands for the native invalid soldiers.

11th. To obtain lands for the native invalid soldiers, to whom a provision in land shall be assigned on being discharged from the service, or otherwise.

To perform the above and all other duties agreeably to the Regulations.

12th. To perform the above, and all other duties, according to the rules which have been or shall be prescribed to them by any Regulation, published in the manner directed in Regulation I. 1803.

To furnish the required annual and other accounts.

13th. To transmit such annual, monthly, or other accounts, as they now furnish, or shall be hereafter required to send, by the Board of Revenue, or any officer under that Board empowered to require such accounts.

To conform to all special orders from the Board of Revenue or public officers.

14th. To conform to all special orders which have been or shall be issued to them by the Board of Revenue, or by public officers empowered to issue such orders.

Dewan and native officers to obey the orders of the Collector.

Not to perform any official act without his sanction.

Penalty.

VIII. The Dewan, and all other native officers under the Collectors, shall act agreeably to his orders, and to such rules as he shall prescribe. Those officers shall not perform any act of authority without the sanction or authority of the Collector, under pain of being fined in a sum not exceeding six months' salary, or of being dismissed from their offices by a competent authority; and also of being sued in the court of judicature for damages by any person who shall consider himself to be aggrieved by such unauthorized act.

Collectors not to employ their private servants on public matters.

IX. The Collectors are prohibited from employing, directly or indirectly, their private servants, whether banyans or others, in the discharge of any part of their public duties; it being required that the Collectors, in all matters relating to the trust committed to them, shall act as the only empowered agents of Government. This prohibition, however, is not meant to restrict the Collectors from occasionally employing their assistants, or Dewans, or their inferior public servants, in the cases, and in the manner, in which they shall be specially authorized to make use of their agency.

Not, however, restricted from employing their public officers in the manner authorized.

Rules respecting the appointment and removal of native cash-keepers.

X. The Khezanchee, or native cash-keeper, in each zillah, shall be nominated by the Collector, who shall take good and sufficient security from him for the faithful discharge of his trust, and for making good all deficiences in the public money which may be committed to his charge. The Collector shall transmit the name of the person whom he shall nominate to the office of Khezanchee, and of his surety, with a copy of the engagements executed by the latter, to the Board of Revenue; but the person so nominated shall not be considered to be appointed, until the Board of Revenue shall have signified the approbation of the Governor-General in Council, both of the cash-keeper and of his surety. The native cash-keeper so appointed shall not be removed but for misconduct, or other sufficient cause, proved to the satisfaction of the Governor-General in Council; and the cash-keeper and the Collector, jointly and severally, shall be held responsible to Government for the public money committed to their charge.

Form to be observed in issuing the public money.

XI. All issues from the treasuries of the Collectors shall be made under a warrant, signed by the Collector and sealed with the seal of the zillah, and countersigned by the Dewan, who shall write under his signature the sum for which the warrant shall be granted. The native cash-keeper is prohibited from paying any money without such written authority, under the penalty of being made responsible for the amount, should the payment be afterwards found to have been unduly made. These warrants shall be numbered, and a register of them shall be kept in the current language of the country by the keepers of the native records, who shall attest, by their respective signatures, on the face of the warrant, that it has been duly registered.

Collectors not to employ in public matters any but public and registered officers.

XII. The Collectors are prohibited from employing any persons, excepting public and registered officers, in matters in any respect relating to their official duty; and shall not, under any plea or pretext, confer on their public officers any private trust relating to their personal concerns.

The senior assistant to officiate in the absence of the Collector.

XIII. In the event of the death or removal of a Collector, or of his absence from his station, and when no other person shall have been appointed thereto, the senior Assistant on the spot shall perform the duties of Collector, and the Dewan and the public officers of the collectorship shall accordingly obey his orders.

Collectors and their officers prohibited from being concerned extra officially in the revenues.

Native officers, &c. prohibited purchasing lands in the zillah at public sale.

XIV. No Collector, Assistant, or Dewan to a Collector, nor any native in the employment of a Collector or of an Assistant, shall hold, directly or indirectly, any farm, or be concerned on their private account, in the collection or payment of the revenue of any lands in the zillah, either as farmer, surety, or otherwise; and native officers and private servants and dependents of Collectors and Assistants, are prohibited from purchasing, directly or indirectly, any land which the Collector shall dispose of at public sale, under the penalty of forfeiting the property to Government, upon proof being made, to the satisfaction of the Governor-General in Council, of the property having been so purchased.

This rule not to preclude such native officers, &c. from making *bonâ fide* purchases of land at private sale.

XV. The rules in the preceding section, however, shall not be considered to prohibit a Dewan or native officer of a Collector, or any private servant of a Collector or of an Assistant, from purchasing *bonâ fide* the proprietary right in lands situated within the zillah, by private sale.

Collectors not to give lands in farm to Europeans, or to accept their security for Tehsildars, Zemindars, &c.

XVI. No Collector shall, directly or indirectly, give land in farm to a European, or accept the security of a European for any Tehsildar, Zemindar, farmer, dependant Talookdar, or Ryot.

Collectors, Assistants, and Dewans prohibited from trading.

This prohibition, with regard to Collectors and Assistants, to extend to the purchasing goods for remitting money to Europe.

XVII. No Collector, Assistant, or Dewan, shall, directly or indirectly, carry on any trade, or be concerned in any commercial transaction whatever. This prohibition, with regard to Collectors and their Assistants, is declared to extend to the purchase, directly or indirectly, of any goods or commodities in the British dominions, subject to the immediate Government of the presidency of Fort William, for the purpose of remitting money to Europe.

Dewans of the Collectors prohibited lending money to proprietors of land, &c.

Such prohibited loans not recoverable in any court of judicature.

XVIII. The Dewans of the Collectors are prohibited from lending money, directly or indirectly, to any Tehsildar, or to any proprietor or farmer of land, dependant Talookdar, under-farmer, or Ryot. Loans made in opposition to this rule shall not be recoverable in any court of judicature.

Collectors to keep complete and preserve the public records.

XIX. The Collectors shall be careful that the accounts and records of their respective zillahs are kept complete, and duly preserved.

Rules for rendering the zillahs compact.

XX. To render the several zillahs as compact as possible, the Collectors shall report every instance in which lands included in their respective zillahs shall be circumscribed by any other zillah; and also where lands included in other zillahs are circumscribed by their own zillahs; in order that such lands may be annexed to the zillah by which they are circumscribed.

Sepoys not to be employed in the collection of the revenue.

XXI. The Collectors shall not employ Sepoys in the collection of the public revenue.

Collectors not to make tuccavy advances without the order of the Board of Revenue.

XXII. Collectors shall not advance money, on account of tuccavy, without the express sanction of the Board of Revenue.

Collectors not to exercise any authority beyond the limits of their respective zillahs, without special orders.

XXIII. The Collectors are prohibited from deputing any person into the zillah of any other Collector, or exercising any authority beyond the limits of their respective zillahs; excepting in cases in which they shall be authorized so to do by a regulation published in the manner directed in Regulation I, 1803, or by special orders from a competent authority.

Rule with regard to receipts.

XXIV. The Collectors shall grant monthly receipts for all payments of revenue made into their treasuries, specifying the date or dates on which the money shall have been received, and the species of rupee in which each payment shall have been made. The keepers of the native records shall keep a register of these receipts regularly numbered; and after having registered the receipts, they shall attest, on the face of them, the date on which they shall have been registered. A copy of this register shall be transmitted monthly to the Board of Revenue, or as often as that board shall require. A similar register of receipts shall be kept by all Tehsildars, Sezawuls, or other native officers, entrusted with the immediate collection of the public revenue, and a copy of such register shall be transmitted to the Collector monthly, or as often as he shall require.

Monthly receipts for salaries, &c. to be deposited amongst the public records and registered Copy of the register to be sent annually to the Board of Revenue.

XXV. The monthly, or other receipt for salaries, pensions, or allowances, of whatever kind, which shall be paid by the Collectors, shall be deposited among the public records of their respective zillahs, and a register of such receipts shall be kept by the keepers of the native records. A copy of the register shall be transmitted annually to the Board of Revenue.

Collectors resigning or removing, not to quit their stations until they have made over complete charge of their trust, and obtained the sanction of the Board of Revenue to their departure.

XXVI. To prevent loss of revenue or confusion in accounts, from the resignation or removal of Collectors, no Collector shall be permitted to depart from his station, until he shall have either delivered over complete charge of his trust to his successor or to his Assistant, and until notification shall have been made to the Board of Revenue of his having complied with this rule, and the sanction of that board shall have been obtained for his departure. This rule shall on no account be dispensed with, unless by special permission from the Board of Revenue, which is to be granted only in particular cases appearing to them to require such dispensation.

Collectors to attend to references made by the President or acting President of the Board of Revenue on matters relating to their public duty.

XXVII. The Collectors shall pay due attention to all references or requisitions which shall be made to them by the President or acting President of the Board of Revenue, for papers, or accounts, or information on matters relating to their public duty.

Board of Revenue to superintend the conduct of the Collectors.

XXVIII. The superintendence of the settlement and collection of the public revenue payable from the lands, and of all other duties committed to the Collectors, is vested in the Board of Revenue.

Substance of the proclamation issued by the late Lieutenant-Governor and Board of Commissioners, under date the 14th July 1802, respecting the settlement of the land revenue of the Ceded Provinces:

the terms of the proclamation confirmed, with certain additions and explanations.

XXIX. The following proclamation, relative to the settlement of the land revenue in the provinces ceded to the honourable the English East-India Company by the Nawaub Vizier, was published on the 14th day of July 1802, corresponding with the 29th Assaur of the fusily year 1209, by the honourable the late Lieutenant-Governor and the Board of Commissioners, in virtue of the powers vested in them by His Excellency the Most Noble the Governor-General; and the several articles contained in it are hereby confirmed and declared to be in force, with the subsequent additions and explanations contained in sections XXX, XXXI, and XXXII, of this Regulation; and in section LIII, Regulation XXVII, 1803, which comprizes the substance of the proclamation issued by the late Lieutenant-Governor and Board of Commissioners on the date above-mentioned; with further provision, since made, for the settlement of the land revenue in the Ceded Provinces, under the extension of the authority of the Board of Revenue to the said provinces.

Proclamation issued by the late Lieutenant-Governor and Board of Commissioners, under date the 14th July 1802, respecting the settlement of the land revenue in the Ceded Provinces.

“ *Proclamation.*—Whereas it is the intention of the British Government
“ to adopt, at the expiration of the present fusily year, such a plan for the settlement
“ of the landed revenue of the Ceded Provinces, as may be most conducive
“ to the prosperity of the country and to the happiness of the inhabitants;
“ and whereas it is of the utmost consequence to the success of the
“ measure, as well as to the interests of the Zemindars, Talookdars, and all
“ others concerned, that the nature and terms thereof should be made known
“ as early as possible; notice is hereby given,

“ 1st. At the commencement of the fusily year 1210, the sayer of every
“ denomination will be separated from the mâl, or land revenue, and a settlement
“ for the latter only concluded, in all practicable cases, with the Zemin-
“ dars

" dars or other actual proprietors of the soil (unless when disqualified by noto- " riously bad character, or other good and sufficient cause), for a period of " three years, at a fixed, equal, annual jumma; it being understood, that such " Zemindars as are huzzoor tehsil, or allowed to pay their kists immediately to " the collector of the zillah, are to be responsible for the police of their respec- " tive zemindarries.

" 2ndly. At the expiration of the three years, another settlement will again be " made with the same persons (if willing to engage), for three years, at a fixed, " equal, annual jumma, which jumma shall be formed by taking the difference " between the annual amount of the first lease, and the actual yearly produce " of the land at the time of its expiration, and adding two-thirds of such diffe- " rence to the annual rent of the first lease.

" 3dly. At the expiration of the sixth year, a new settlement will be made " with the same persons (if willing to engage), for a further period of four " years, at a fixed, equal, annual jumma, formed by adding to the annual rent " of the second three years, three-fourths of the net increase of revenue during " any one year of that period.

" 4thly. At the end of these ten years, a permanent settlement will be con- " cluded with the same persons (if willing to engage, and if no others who " have a better claim shall come forward), for such lands as may be in a suffi- " ciently improved state of cultivation to warrant the measure, on such terms " as Government shall deem fair and equitable.

" 5thly. Those Zemindars who may decline entering into engagements for " their estates, as also those whose offers may be rejected by Government, shall, " for the present, continue to be allowed the same nankar which they have hi- " therto received from the Nawaub Vizier.

" 6thly. With respect to such zemindarries as may have been mortgaged or " transferred on security, and possession thereof actually given to the mort- " gagers or sureties, the settlement will be made with the person in possession " of the land, as the temporary representative of the proprietor, leaving the " latter to obtain possession, either by a private settlement of accounts or by a " judicial process.

" 7thly. The settlement of such small talooks, or estates, as may be only no- " minally included in large zemindarries, in the sudder jumma of which their " jumma may be comprehended, will be made, separately and distinctly, with " the proprietors of such small estates, and they will be allowed to pay their " revenue directly to the Tehsildars on the part of Government.

" 8thly. With respect to such lands as are without proprietors, or the propri- " etors of which decline entering into engagements, a village settlement shall " be made for three years, at a fixed, equal, annual jumma, and a preference " will be given to the Mockuddums, Purdhauns, or respectable Ryots of the " several villages.

" 9thly. In the event of neither proprietors nor farmers being forthcoming, " such lands as are in that predicament will be held khas.

" 10thly. All authorized abwaubs are to be consolidated and incorporated " with the land-rent, and expressed in the pottahs and cabooleats, and nothing " but what is there expressed shall be collected from the Ryots or under- " renters.

" 11thly. All persons who may enter into engagements for the settlement, " must bind themselves, by written obligations, to grant pottahs, of the above " description, to their Ryots and under-renters.

" 12thly. All persons who may enter into engagements with Government " must previously give security for the fulfilment thereof, in an amount equal " to one-fourth of their annual jumma."

The Collectors authorised, under date the 28th August 1802, to deviate from the rule prescribed in the first clause of the above proclamation, in certain cases.

XXX. 1st. The several Collectors in the Ceded Provinces were authorized by the Board of Commissioners, under date the 28th of August 1802, to deviate from the rule prescribed in the first clause of the foregoing proclamation, and to conclude the settlement for the first lease of three years at a fair and epuitable equitable annual increase, instead of a fixed, equal, annual jumma, in instances in which, from calamity of season, the landholders might be unwilling to engage for their lands at such a jumma for the first year of the lease, as Government would have been otherwise entitled to demand, with a reference to the probable resources and produce of the lands during the whole of the lease.

Substance of orders issued to the Collectors, under date the 13th August 1802, with respect to regulating the nankar of the Zemindars.

2d. By an order of the Board of Commissioners, under date the 13th of August 1802, the several Collectors in the Ceded Provinces were further instructed, in concluding the settlement of their respective zillahs for the first lease of three years, to regulate the allowance of nankar to such of the Zemindars as might engage for their lands, by deducting the amount of the nankar from the jumma, and taking engagements from the Zemindars for the net residue, provided that the deduction for nankar should not exceed ten per cent. on the net jumma.

Orders of the Board of Commissioners in modification of the fifth clause of the proclamation, respecting nankar to Zemindars not engaging for their estates, in no instance to exceed ten per cent. on the jumma.

3d. In modification of the fifth clause of the proclamation issued under date the 14th of July 1802, whereby it was declared, that the Zemindars who might decline entering into engagements for their estates, as also Zemindars whose offers might be rejected by Government, should, for the present, continue to be allowed the same nankar which they had heretofore received under the Government of the Nawaub Vizier, it was subsequently determined by the Board of Commissioners, that the rate of allowance for nankar should not, in either of the cases stated, exceed ten per cent. on the jumma of the estate.

Explanation of the 2d and 3d clauses of the proclamation, as well as of clause second, of Section 53, Regulation XXVII, 1803, with respect to the rule to be adopted in adding to the jumma a portion of the increased produce, in concluding the future settlements.

XXXI. With the view of obviating any misconstruction of the rule to be adopted, in adding to the jumma a portion of the increased produce, in concluding the settlements to be formed at the commencement of the fusily years 1213 and 1217, it is hereby declared, in explanation of the second and third clauses of the proclamation issued on the 14th of July 1802, as well as of clause second of Section LIII, Regulation XXVII, 1803, that the amount of the nankar to which the Zemindars were entitled, under the original engagements, for the first triennial settlement, shall be deducted from the actual yearly produce of their estates at the time of the expiration of each lease, and the actual increase of public revenue to be assessed agreeably to the clauses above specified, shall be calculated on the amount of the difference between the actual net produce after such deduction, and the annual amount of the former lease. It is, at the same time, provided, that the portion of the increased produce relinquished to the Zemindars, under the above-mentioned clauses, on the formation of the successive settlements, shall be considered as precluding all claim, on the part of the Zemindars, to any further proportion of such increased produce, on account of nankar, in addition to the deduction originally made and continued to them on this account.

Substance of orders issued by the Board of Commissioners under date the 30th September 1802, vesting a discretionary power in the landholders to grant small portions of land for the support of village watchmen, exempt from the payment of rent.

Such lands resumable, on the death or removal of the persons to whom they may be granted; and considered responsible for the revenue assessed upon the estates to which they may respectively appertain.

XXXII. In pursuance of an order issued by the Board of Commissioners, under date the 30th September 1802, a discretion is vested in the landholders to grant small portions of land exempt from the payment of revenue, for the support of their village watchmen, whenever they shall prefer making such grants to paying the watchmen a pecuniary allowance. Such grants, however, shall be resumable on the death or removal of the persons to whom they may be made; and the lands thus exempted from the payment of rent, as well as any other lands held by public officers or private servants exempt from rent, in lieu of wages, and not forming part of any authorized lakheraje grants, or tenures, within the provisions of Regulations XXXI. and XXXVI. 1803, shall be considered to form a component part of the malguzarry lands of the estates to which they may respectively appertain, for the revenue assessed upon which they will consequently be held responsible, in common with all other malguzarry lands included therein.

Proprietors of lands held khas, or let in farm, will be restored to the management of the same, on agreeing to the payment of the required assessment.

XXXIII. The lands of some Zemindars, independent Talookdars, and other actual proprietors of land, having been held khas, or let in farm, in consequence of their refusing to pay the assessment required of them, under the proclamation inserted in Section XXIX. of this Regulation, the Governor-General in Council notifies to the Zemindars, independent Talookdars, and other actual proprietors of land, whose lands are held khas, that they shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which shall be required of them, in conformity to the prescribed rules for the settlement of the land revenue; and the Governor-General in Council declares to the Zemindars, independent Talookdars, and other actual proprietors of land, whose lands have been let in farm, that they shall not regain possession of their lands before the expiration of the period for which they have been farmed (unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor-General in Council shall approve of the transfer), but that, at the expiration of that period, upon their agreeing to the payment of the assessment which shall be required of them, they shall be reinstated, under the general regulations, in the management of their estates respectively.

Assessment in former times liable to variation at the discretion of the ruling power.

Motives of the Governor-General in Council for abolishing this usage, and providing for a permanent assessment.

XXXIV. It is well known to the Zemindars, Talookdars, and other descriptions of landholders, in the provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, that from the earliest times until the present period, the public assessment upon the lands has never been fixed; and that, according to established usage and custom, the rulers of those provinces, and their delegates, have exercised a discretionary authority in depriving them of the possession of their zemindarries, talooks, and other tenures, whereby their right of property therein has become precarious and of little value, whilst the lands, from being let in farm to strangers or otherwise disposed of, have been impoverished, and the tenants and cultivators of the soil have been exposed to rapacity and oppression With a view of promoting the interests of the landholders and to enhance the value of their estates, as well as to induce them to encourage their under-tenants and to extend cultivation, under the certainty that they will enjoy the fruits of their industry and good management, the Governor-General in Council has, by the rules contained in the preceding sections of this Regulation, and in Section 53, Regulation XXVII. 1803, not only directed a settlement to be immediately made with the Zemindars and other proprietors of land, who shall be willing to engage for the revenue of their respective estates, but has also declared that a permanent assessment shall be fixed, at the end of ten years, on such lands as shall be in a state of cultivation sufficiently advanced to render it proper to fix the assessment on the same in perpetuity; and the Governor-General in Council further declares the proprietary rights of all Zemindars, Talookdars, and other descriptions of landholders, possessing a right of property in the lands composing their zemindarries, talooks, or other tenures, to be confirmed and established, under the authority of the British Government, in conformity to the laws and usages of the country, and to the Regulations which have been, or shall be hereafter, enacted by the Governor-General in Council.

XXXV. To prevent any misconstruction of the declaration contained in the foregoing section, the Governor-General in Council deems it to be necessary to publish the following declarations to the Zemindars, independent Talookdars, and other actual proprietors of land.

Government to enact such regulations as they may think necessary for the welfare of the dependant Talookdars and cultivators, and proprietors not to withhold the revenue on that account

1st. It being the duty of the ruling power to protect all classes of people, and more particularly those who, from their situation, are most helpless, the Governor-General in Council will, whenever he shall deem it proper, enact such regulations as he shall judge to be necessary for the protection and welfare of the dependent Talookdars, Ryots, and other cultivators of the soil; and no Zemindar, independent Talookdar, or other actual proprietor of land, shall be entitled, on this account, to make any objection to the discharge of the assessment on their lands, which they have respectively agreed, or may hereafter agree to pay.

All internal duties that may be hereafter established, to belong exclusively to Government.

2d. The Governor-General in Council having, by Regulation XXXVIII. 1803, abolished all the duties coming under the denomination of sayer, rahdarry, zemindarry, or any other denomination, levied on goods or merchandize of any description, with the exception of the established duties levied by Government in bazars and gunges; and it being provided, by the first clause of the proclamation aforesaid, issued under date the 14th July 1802, as well as by clause 13th, of section 53, Regulation XXVII. 1803, that all engagements for the land revenue entered into with Government shall be exclusive of sayer duties, and of all other collections not connected with the land revenue, the Governor-General in Council hereby declares, that if he should hereafter think it proper to establish any internal duties, and to appoint officers on the part of Government to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Jumma that may be assessed on alienated lands, to belong exclusively to Government.

3d. The Governor-General in Council will impose such assessment as he shall deem equitable, on all lands held exempt from the public revenue, which have been, or shall be, proved to be so held, under illegal or invalid titles. The assessment thus imposed will belong to Government, and no proprietor of land will be entitled to any part of it.

Police allowances in land or money resumable by Government, on the proprietors being exonerated from the charge of keeping the peace.

4th. The jumma of those Zemindars, independent Talookdars, and other actual proprietors of land, with whom a settlement shall have been made, or shall be hereafter concluded, under the terms set forth in the aforesaid proclamation, dated the 14th July 1802, or in Section 53, Regulation XXVII. 1803, shall be considered exclusive of any allowances which have been made to them in the adjustment of their jumma, for maintaining tannahs, or police establishments, and also of the produce of any lands which they may have been permitted to appropriate for the same purpose; and the Governor-General in Council reserves to himself the option of resuming the whole or any part of such allowances, or of the produce of such lands, if he should at any time think it to be proper to exonerate the proprietors of land from the charge of keeping the peace, and to appoint officers, on the part of Government, to superintend the police of the country. The Governor-General in Council, however, declares that the allowances, or the produce of lands, which may be thus resumed, will be appropriated to no other purpose but that of defraying the expense of the police.

Proprietors at liberty to transfer their lands without the sanction of Government.

XXXVI. That no doubt may be entertained, whether it be lawful for proprietors of land to dispose of their estates without the previous sanction of Government, the Governor-General in Council notifies to the Zemindars, independent Talookdars, and other actual proprietors of land, that they are at liberty to transfer to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights, in the whole or any portion of their respective estates, without applying to Government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahommedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction may render the validity of it determinable by the former or the latter code), and that they be not repugnant to any Regulations now in force, or which shall be hereafter enacted by the British Government. It is, at the same time, hereby declared, that no private transfer by sale, gift, or otherwise, nor any private mortgage or other assessment upon land assessed with the public revenue will be admitted, in any respect, to affect the indefeasible right of Government to hold all such lands answerable, in the first instance, for the public revenue assessed thereupon.

Provided the transfer be conformable to law, and not contrary to the Regulations.

Such transfer declared not to affect the right of Government to hold the lands answerable for the revenue assessed thereon.

Rules for apportioning the fixed jumma on portions of estates, in the event of their being disposed of at public sale, or transferred by the proprietors, and on shares of estates divided amongst the joint proprietors upon the transfer or division being notified to the Collector, or other prescribed officer.

XXXVII. Whenever an entire estate (viz. the whole of any landed property, for the assessment on which a distinct engagement has been or shall be entered into between Government and the proprietor, or which shall be separately assessed, although included in one engagement with other estates belonging to the same proprietor), shall be disposed of by public or private sale, without any subdivision of such estate, no new allotment of the jumma will be requisite, and the purchaser will succeed to all the rights of the former proprietor in the entire estate. But it is essential, that a declaration should be made of the principles upon which the public assessment, or jumma, charged upon any such estates, will be apportioned on the several divisions of it, in the event of the whole of it being transferred by public or by private sale, or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made among the proprietors. The Governor-General in Council has accordingly prescribed the following rules for apportioning the public assessment in the several cases above-mentioned; and as Government might sustain a considerable loss of revenue by disproportionate allotments of that assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, it is hereby required, that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the Collector of the revenue of the zillah in which the lands shall be situated, or such other officer as

Government shall in future prescribe, in order that the public assessment, or jumma, charged upon the whole estate, may be apportioned on the several shares in the manner hereafter directed, and that the names of the proprietors of each share, and the jumma charged thereon, may be entered in the public registers, and that separate engagements for the payment of the jumma assessed upon each share may be executed by the proprietors, who will thenceforward be considered as proprietors of distinct estates. If the parties concerned in such transfers or divisions of estates shall omit to notify them to the Collector of the revenue of the zillah, or such other officer as shall be hereafter prescribed, for the purposes before mentioned, the whole of the original estate will be held responsible to Government for the discharge of the jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place. The Governor-General in Council deems it to be necessary further to notify, in elucidation of the declarations contained in this section, that if any Zemindar, independent Talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependent talook, or any other under-tenure, to remain as a dependency, subject to the payment of rent to the proprietor of the estate of which such talook may form a part, the jumma which may be stipulated to be paid by the dependent Talookdar, or other under-tenant, will not be entered in the records of Government, nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear from any cause whatever; nor will such transfer be allowed in any case to affect the rights or claims of Government, any more than if it had never taken place.

But the transfer of dependant talooks not to affect the rights or claims of Government in any respect.

1st. In the event of the whole estate of a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, being exposed to public sale, by order of the Governor-General in Council, for the discharge of arrears of the public assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the public assessment upon the whole of the lands sold may bear to the whole of their actual neat produce. The neat annual produce is to be understood to be the neat annual rent, or other neat produce receivable by the proprietor, after deducting from the gross rent, or other gross produce, the actual expenses of collection, and other usual charges of management, inclusive of the expense of embankments, and similar incidental expenses, where such may be paid by the proprietor from his gross receipts; but exclusive of his malikanah, nankar, or other proprietary income, and all other personal appropriations of the gross produce of his estate, as such can have no claim to consideration in determining the neat produce for an equal division of landed property, or for the allotment of the public assessment thereon, in conformity to the rules prescribed. The neat produce, as here defined, shall be ascertained in the mode that is or shall be prescribed by the Regulations, and the purchaser or purchasers of such lands, and his, her, or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, subject to the general rules in force at the time of sale, for the periodical or permanent assessment of the land revenue.

Explanation of the term actual neat produce.

2d. When a portion of the estate of a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, shall be exposed to public sale, by order of the Governor-General in Council, for the liquidation of arrears of assessment, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual neat produce, as the assessment upon the whole of the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. If the lands sold shall be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. The actual neat produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or shall be prescribed by the Regulations, and the purchaser or purchasers of such lands, and his, her, or their heirs or successors, will be allowed to hold them at the jumma at which they may be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessments of the land revenue.

3d. When a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, shall transfer the whole of his or her estate, in two or more distinct portions, to two or more persons, or a portion thereof to one person, or to two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed by the Collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is or shall be prescribed in the Regulations, and the person or persons to whom such lands may be transferred, and his, or her, or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, after the same shall have been duly sanctioned and registered and engaged for, subject to the general rules in force at the time of transfer, for the periodical or permanent assessment of the land revenue.

4th. Whenever a division shall be made of lands, the settlement of which has been or shall be concluded with, or on behalf of, the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed by the Collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the jumma assessed upon the whole of the estate divided may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is or shall be prescribed by the Regulations, and the sharers, and their heirs and lawful successors, shall hold their respective shares at the jumma which may be so assessed upon them, after the same shall have been duly sanctioned, registered, and engaged for; subject to the general rules in force, at the time of the division, for the periodical or permanent assessment of the land revenue.

Rules for adjusting the jumma of lands held khas, or let in farm, in the event of the whole, or any part of them, being disposed of by public sale or private transfer, or divided amongst the proprietors.

XXXVIII. The following rules are prescribed, respecting the adjustment of the public assessment or jumma on the lands of Zemindars, independent Talookdars, and other actual proprietors of land, whose lands are or may be held khas, or let in farm by Government, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

1st. If the whole, or a portion of the lands of a Zemindar, independent Talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, and whose lands are or shall be held khas, or let in farm by Government, shall be exposed to public sale, in one, or in two or more lots, pursuant to the decree of a court of justice, such lands, if khas, shall be disposed of at whatever assessment the Governor-General in Council shall deem equitable, and the purchaser or purchasers of such lands, and his, or her, or their heirs and lawful successors, shall hold the lands at the assessment at which they shall be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessment of the land revenue. If the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions. The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall, at the expiration of the lease of the farmer, be put in possession of the lands, on his or their engaging to pay such assessment as Government may deem equitable, under the general rules in force for the assessment of the land revenue.

2d. If

Regulation XXV. A.D. 1803.

2d. If a Zemindar, independent Talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm by Government, shall transfer, by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, and such transfer be legal and valid under the Regulations, the person or persons to whom the lands may be so transferred shall be considered to have succeeded to the whole of the proprietary rights of the former possessor, and will accordingly be entitled to receive any malikanah or nankar, to which the former proprietor was entitled, on account of the lands so transferred. Persons to whom such lands may be so transferred, will stand in the same predicament as the Zemindars, independent Talookdars, or other actual proprietors of land, mentioned in Section XXXIII, whose lands are held khas, or have been let in farm, in consequence of their refusing to pay the assessment required of them, under the before-mentioned Regulations, for the decennial settlement; and the declarations contained in that section are to be held applicable to them.

3d. In the event of a division being made of lands that are or shall become the joint property of two or more persons, and which are or shall be held khas, or let in farm by Government, the proprietors of the several shares will stand in the same predicament, with regard to their respective shares, as the Zemindars, independent Talookdars, and other actual proprietors of land, specified in Section XXXIII, whose lands have been let in farm, or are held khas, by Government, in consequence of their having refused to pay the assessment required of them; and the declarations contained in that section are to be considered applicable to them.

Nothing in the two preceding sections to preclude the revision of allotments of the assessment on portions of estates, in cases of evident error, collusion, or fraud.

XXXIX. Nothing in the two preceding sections shall be understood to preclude the revision and correction of allotments of the public assessment, upon portions of estates disposed of by public sale or private transfer, or upon the partition of joint estates, in cases of evident error, collusion, or fraud, for which provisions have been made by Regulation XXVI, 1803, prescribing rules for the sale and division of lands paying revenue to Government; nor shall any thing in the foregoing section be construed to authorize the Collectors, or any other officers of Government, to determine finally the amount of the public assessment to be allotted upon the portion of an estate, whether publicly or privately disposed of, or divided between sharers, without the sanction of the Board of Revenue, as more fully provided for by the Regulation above-mentioned.

A. D. 1805. REGULATION IX.

A Regulation for enacting into a Regulation certain articles of a Proclamation to be issued in the Conquered Provinces, situated within the Dooab and on the right bank of the river Jumna, and in the territory ceded to the Honourable the English East-India Company in Bundlecund by the Peishwah.—Passed by the Governor-General in Council, on the 11th of July 1805; corresponding with the 29th Assaur 1212 Bengal era; the 29th Assaur 1212 Fusily; the 29th Assaur 1212 Waillaity; the 15th Assaur 1862 Sumbut; and the 13th Rubbee-us-Sany 1220 Higeree.

Regulation IX. A.D. 1805.

I. The following articles of a Proclamation, which is hereby addressed by the Governor-General in Council to the Zemindars, independent Talookdars, and othe actual proprietors of land, paying revenue to Government, in the Conquered Provinces situated within the Dooab (or country lying between the rivers Ganges and Jumna) and on the right bank of the river Jumna, ceded to the Honourable the English East-India Company by Dowlut Rao Scindiah, and in the territory situated in Bundlecund, on the right bank of the river Jumna, ceded to the Honourable the English East-India Company by the Peishwah, are enacted into a Regulation.

Proclamation, Preamble.

II. Proclamation. Art. 1. Whereas, by Regulation IX, 1804, and Regulation VIII, 1805, the laws and regulations established by the British Government, for the internal administration of the provinces ceded to the Honourable the English East-India Company by the Nawaub Vizier, have been extended, with such modifications and qualifications as were deemed necessary, to the Conquered Provinces situated within the Dooab and on the right bank of the river Jumna, ceded to the Honourable the English East-India Company by Dowlut Rao Scindiah, and to the territory in Bundlecund, situated on the righ bank of the river Jumna, ceded to the Honourable the English East-India Company by the Peishwah: and whereas it is the intention of the British Government, at the expiration of the current year 1212 fusily, to adopt a plan for the settlement of the land revenue in the said territories, upon principles of moderation and justice; and whereas it is of importance, that the terms and conditions of such settlement should be made known throughout the territories aforesaid, as early as may be practicable; and whereas it is essential to the security of the rights and interests of the Zemindars, and other landholders, in the said territories, that the nature of their right of property in their respective estates, under the terms and conditions hereafter recited, should be publicly acknowledged and declared; it is accordingly hereby proclaimed as follows.

The sayer to be separated from the mâl, and a settlement to be made for the latter, for three years, from the commencement of 1213 fusily, with the exception in the fifth article,

at a fixed, equal, annual jumma.

Huzzoory tehsil Zemindars to be responsible for the police, with certain exceptions.

Settlement to be made at annual increase, in certain cases.

Restriction to be inserted in the cabooleats of the Zemindars.

All settlements to receive the previous sanction of the Governor-General in Council.

III. Art. 2. At the commencement of the year 1213 fusily, the sayer of every denomination will be separated from the mâl, or land revenue; and a settlement will be concluded for the land revenue only, in all practicable cases, with the Zemindars, or other actual proprietors of the soil (unless when disqualified by notoriously bad character, or other good and sufficient cause), for a period of three years, viz. for the years 1213, 1214, and 1215 fusily (with the exception specified in the fifth article), at a fixed, equal, annual jumma; it being understood that such Zemindars as are huzzoor tehsil, or allowed to pay their kists immediately to the Collector of the zillah, shall be responsible for maintaining the police of their respective zemindarries, with the exception of the police in cities, large towns, and principal gunges, the expense of which will be defrayed by Government. In instances, however, in which, from calamity of season or other good and sufficient cause, any landholder may be unwilling to engage for his lands at such a jumma, for the first year of the lease, as Government would otherwise be entitled to demand, with a reference to the probable resources and produce of the lands during the whole of the lease, the settlement will be concluded, for the first lease of three years, at a fair and equitable annual increase, instead of a fixed, equal, annual jumma. The cabooleats executed by Zemindars, and other actual proprietors of land or famers of land, shall contain a clause, restricting them from collecting sayer duties, or any duties whatever, in their respective estates or farms. The Collectors are required to explain fully the nature and extent of this restriction, in order that persons desirous of entering into engagements may regulate their proposals accordingly. No settlement shall be considered final, until it shall have received the sanction of the Governor-General in Council.

Rules for concluding a second triennial settlement.

IV. Art. 3. At the expiration of the three years specified in the foregoing article, another settlement will be concluded with the same persons (if willing to engage), for a further period of three years, viz. for the years 1216, 1217, and 1218 fusily (with the exception specified in the fifth article) at a fixed, equal, annual jumma, which jumma shall be formed, by taking the difference between the annual amount of the first lease and the actual yearly produce of the land at the time of its expiration, and adding two-thirds of such difference to the annual rent of the first lease.

Rules for concluding a new settlement for four years on the expiration of the preceding one.

V. Art. 4. At the expiration of the year 1218 fusily, a new settlement will be concluded with the same persons (if willing to engage), for a further period of four years, viz. for the years 1219, 1220, 1221, and 1222 fusily (with the exception specified in the fifth article) at a fixed, equal, annual jumma, which jumma shall be formed, by adding to the annual rent of the second three years three-fourths of the net increase of the revenue during any one year of that period.

Rules for concluding the several settlements in zillah Bundlecund.

VI. Art. 5. The settlement of the land revenue in the territory in Bundlecund, ceded to the Honourable the English East-India Company by the Peishwah, to be formed at the commencement of the year 1213 fusily, will be concluded for one year only, in the first instance, under the general rules notified in this proclamation. The three succeeding settlements of the land revenue, in the territory aforesaid, will be concluded for the following periods of time; first, for the years 1214, 1215, and 1216 fusily; secondly, for the years 1217, 1218, and 1219 fusily; and thirdly, for the years 1220, 1221, and 1222 fusily; under the terms and conditions specified in this proclamation.

VII. Art. 6. At the end of ten years, expiring with the year 1222 fusily, a permanent settlement will be concluded with the same persons (if willing to engage, and if no other persons, having a better claim, shall come forward), for such lands as may be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government shall deem fair and eqnitable.

Rules for concluding a permanent settlement, on the expiration of 1222 fusily.

VIII. Art. 7. Those Zemindars who may decline entering into engageinents for their estates, as also those Zemindars whose offers may be rejected by Government, shall, for the present, be allowed the same nankar which they have hitherto received from the ruling power for the time being; provided the rate of such nankar shall not, in either of the cases above stated, exceed ten per cent. on the jumma of the estate.

Nankar to be allowed to Zemindars in certain cases, and at what rate.

IX. Art. 8. With respect to such zemindarries as may have been mortgaged or transferred on security, and possesion thereof actually given to the mortgagees or sureties, the settlement will be made with the person in possession of the land, as the temporary representative of the proprietor, leaving the latter to obtain possession, either by a private settlement of accounts or by a judicial process.

In instances in which lands are mortgaged, or transferred on security, the settlement to be made with the person in possession.

X. Art 9. The settlement of such small talooks, or estates, as may be only nominally included in large zemindarries, in the sudder jumma of which their jumma may be comprehended, will be made, separately and distinctly, with the proprietors of such small estates; and they will be allowed to pay their revenue directly to the Tehsildars on the part of Government, or to the Collector of the zillah, as may be deemed advisable; provided, however, that the Talookdars, or proprietors, of such small talooks or estates, shall be desirous of the separation, or the Zemindars shall require it. In the event of a Zemindar considering himself aggrieved by a separation made, in conformity to the foregoing rule; or of a Talookdar being dissatisfied at not being separated from a zemindarry, agreeably to what he may have considered as his right; in either case, the party considering himself aggrieved will be at liberty to seek redress in the courts of justice. The Collectors, however, shall not allow any disputed claims to interfere with, or delay, the immediate conclusion of the settlement, which, in all doubtful cases, shall be made with the person in possession.

Rule for concluding the settlement of small talooks, or estates, nominally included in large zemindarries.

A Zemindar or Talookdar considering himself aggrieved by a separation made in conformity to the foregoing rule, how to proceed.

In doubtful cases, the settlement to be made with the person in possion.

XI. Art. 10. With respect to such lands as are without proprietors, or the proprietors of which may decline entering into engagements, a village settlement shall be concluded for three years, from the commencement of the year 1213 or the year 1214 fusily, according as the settlement may be concluded in the provinces ceded by Dowlut Rao Scindiah, or in the territory ceded by the Peishwah, at a fixed, equal, annual jumma; with the reservation contained in the concluding part of the second article, relative to forming the settlement, in certain cases, at an annual increase. In instances in which a village settlement shall be concluded in Bundlecund at the commencement of the year 1213 fusily, such settlement shall be formed only for one year. In all cases of the description mentioned in this article, a preference will be given to the Mocuddums, Purdhauns, or respectable Ryots of the several villages.

Where there are no proprietors, or the proprietors refuse to engage, a village settlement to be concluded for three years.

Exception with respect to Bundlecund.

Preference to be given to Mocuddums, Purdhauns, and respectable Ryots.

XII. Art. 11. In instances in which neither proprietors nor farmers shall be forthcoming, or in which they shall not tender suitable conditions of agreement, a khas or bowlee settlement shall be concluded with the Ryots for lands in such predicament, stipulating the shares to be received by the Ryots from the different description of land as follows. In politch lands, or such as are in full cultivation, Government shall receive five pusserees and the Ryot three pusserees; in chuncur lands, or such as have not been cultivated for two or three years, Government shall receive two and the Ryot six passerees; in bunjur, or waste lands, Government shall receive one and the Ryot seven pusserees. Chunchur lands after one year, and bunjur lands after two years, shall be considered equal to politch. Bunjur lands after one year shall be considered equal to chunchur. In khas settlements, the bhaint, or nuzzerana, shall be abolished. The wages of the Putwarries shall be paid by the Ryots; but the expense of the mussahut, or measuring, and valuing the crops, shall be defrayed by Government, in consideration of the additional pusseree received out of the politch crop. In all cases when crops are valued, the valuation shall be determined by the price current of the day. In khas settlements, the

A khas or bowlee settlement to be concluded where no other can be formed.

Rules for dividing the produce between Government and the Ryots where a khas settlement shall be made.

Nuzzerana or bha'nt abolished.

Putwarries' wages to be paid by the Ryots.

Expense of measuring and valuing crops to be defrayed by Government.

Valuation to be determined by the price current of the day.

Ryots to engage to keep up the cultivation.

the Ryots shall engage, that the cultivation of the lands shall not fall off, and that they shall not undertake the cultivation of new lands until they have accomplished that of the land already engaged for by them.

All authorized abwaubs to be consolidated with the land-rent, and expressed in the pottahs and cabooleats.

XIII. Art. 12. All authorized abwaubs shall be consolidated and incorporated with the land-rent, and expressed in the pottahs and cabooleats, and nothing but what is there expressed shall be collected from the Ryots or under-renters.

Persons entering into engagements to grant pottahs of the above description to the Ryots, who shall execute counter engagements.

XIV. Art. 13. All persons who may enter into engagements for the settlement, shall bind themselves, by written obligations, to grant pottahs of the above description to their Ryots and under-renters of every description, specifying the amount to be paid by such Ryots and under-renters respectively; and counter engagements shall be executed by the Ryots and under-renters of a similar tenour and purport.

Security to be given by persons entering into engagements with Government, equal to one-fourth of the jumma.

XV. Art. 14. All persons who may enter into engagements with Government shall previously give security for the fulfilment thereof, in an amount equal to one-fourth of their annual jumma.

In concluding the settlement, the nankar to be deducted from the jumma, if not exceeding ten per cent.

XVI. Art. 15. In concluding the settlement of the land revenue, in the territories mentioned in this proclamation, at the commencement of the year 1213 fusily, the allowance of nankar to such of the Zemindars as may engage for their lands shall be regulated by deducting the amount of the nankar from the jumma, and taking engagements from the Zemindars for the neat residue; provided that the deduction for nankar shall not, in any instance, exceed ten per cent. on the neat jumma.

Rules respecting the claims of persons having claims to lands, who shall not prefer the same within certain periods.

XVII. Art. 16. Persons having claims to lands, for which engagements have been entered into with the present possessors, and who shall not prefer their claim to regain possession of the same within six months from the date (as recorded in the respective zillahs) of issuing this proclamation, shall not be entitled to be restored to the actual possession of such lands before the expiration of the year 1213 fusily, if the lands are situated in the zillah of Bundlecund, or before the expiration of the first triennial lease, ending with the year 1215 fusily, if the lands are situated in the zillah of Allyghur, the northern or southern division of the zillah of Seharunpore, or the zillah of Agra. Persons preferring such claims in the zillah of Bundlecund, after the expiration of the year 1213 fusily, and before the conclusion of the first triennial lease in that zillah ending with the year 1216 fusily, shall not be entitled to regain possession of the lands claimed by them, until such lease shall expire. Persons who shall not prefer their claims before the expiration of the first lease of three years (that is to say, before the commencement of the year 1216 fusily in the zillah of Allyghur, the northern or southern division of the zillah of Seharunpore, or the zillah of Agra, or before the commencement of the year 1217 fusily in the zillah of Bundlecund) shall not be entitled to regain possession of the lands claimed by them until the expiration of the ten years, or the commencement of the year 1223 fusily. But this rule shall not be considered to restrict persons from preferring their claims at any time within the ten years.

Report to be made to the Board of Revenue, when a Collector shall judge it inexpedient to conclude a settlement with a Zemindar: proceedings to be held on the occasion.

XVIII. Art. 17. In instances in which a Collector shall judge it to be inexpedient to conclude a settlement with a Zemindar, he shall hold proceedings on the subject, detailing at large his reasons for rejecting the claim, with whatever information he may have obtained respecting such Zemindar; at the same time receiving the Zemindar's answer to the objections urged to his claim. The Collector shall then transmit the whole of his proceedings to the Board of Revenue, and shall await their determination thereon.

Large zemindarries not to be entrusted to Zemindars.

XIX. Art. 18. The Collectors shall not, in any instance, intrust the settlement or the collection of the revenues of a considerable zemindarry to a Tehsildar. The settlement of all zemindarries of the above description shall be concluded immediately by the Collectors, to whom the revenue of such zemindarries shall also be immediately paid. In like manner, the Collectors shall conclude the settlement, and receive immediately into their respective treasuries the collections of all other lands which they can bring under their immediate superintendence, without detriment to their general avocations.

The settlement and collections of all other lands to be likewise managed by the Collectors, in all practicable cases.

XX. Art. 19.

Rent of considerable farms to be paid immediately into the treasuries of the Collectors, in certain cases.

XX. Art. 19. In instances in which lands to a considerable amount shall be let in farm to one individual, and Government shall be of opinion, from the report of the Board of Revenue, that the other avocations of the Collector will admit of the measure, the rent of such farm shall be paid immediately into the treasury of the Collector, instead of being received through the channel of a Tehsildar.

Explanation of the third and fourth articles of this proclamation, respecting the rule to be adopted in adding to the jumma a portion of the increased produce, in concluding the future settlements.

XXI. Art. 20. With the view of obviating any misconstruction of the rule to be adopted, in adding to the jumma a portion of the increased produce, in concluding the settlements to be formed at the commencement of the fusily year 1216 and 1219, or 1217 and 1220 (according as the settlements shall be concluded in the provinces ceded by Dowlut Rao Scindiah, or in the territory ceded by the Peishwah), it is hereby declared, in explanation of the third and fourth articles of this proclamation, that the amount of the nankar to which the Zemindars will be entitled, conformably to the engagements entered into by them under this proclamation, shall be deducted from the actual yearly produce of their estates at the time of the expiration of each lease, and the actual increase of public revenue, to be assessed agreeably to the articles above specified, shall be calculated on the amount of the difference between the actual net produce, after such deduction, and the annual amount of the former lease. It is, at the same time, declared, that the portion of the increased produce relinquished to the Zemindars under the above-mentioned articles, on the formation of the successive settlements, shall be considered as precluding all claim, on the part of the Zemindars, to any further proportion of such increased produce, on account of nankar, in addition to the deduction which will be made and continued to them on this account.

A discretionary power vested in the landholders to grant small portions of land for the support of village watchmen, exempt from the payment of rent.
Such lands resumable, on the death or removal of the persons to whom they may be granted;
And considered responsible for the revenue assessed upon the estates to which they may respectively appertain.

XXII. Art. 21. A discretionary power is vested in the landholders to grant small portions of land, exempt from the payment of revenue, for the support of their village watchmen, whenever they shall prefer making such grants to paying the watchmen a pecuniary allowance. Such grants, however, shall be resumable on the death or removal of the persons to whom they may be made; and the lands thus exempted from the payment of rent, as well as any other lands held by public officers or private servants exempt from rent, in lieu of wages, and not forming part of any authorized lakheraje grants, or tenures, within the provisions of Regulations XXXI and XXXVI, 1803, shall be considered to form a component part of the malguzarry lands of the estates to which they may respectively appertain, for the revenue assessed upon which they will consequently be held responsible, in common with all other malguzarry lands included therein.

Proprietors of lands held khas, or let in farm, will be restored to the management of the same, on agreeing to the payment of the required assessment.
Restriction with respect to lands let in farm.

XXIII. Art. 22. The Governor-General in Council hereby notifies to those Zemindars, independent Talookdars, and other actual proprietors of land, whose lands may be held khas, or let in farm, in consequence of their refusing to pay the assessment required of them under this proclamation, that the Zemindars, independent Talookdars, and other actual proprietors of land, whose lands may be held khas, shall be restored to the management of their lands, upon their agreeing to the payment of the assessment which shall be required of them, in conformity to the prescribed rules for the settlement of the land revenue; and that the Zemindars, independent Talookdars, and other actual proprietors of land, whose lands may be let in farm, shall not regain possession of their lands before the expiration of the period for which they may be farmed, unless the farmers shall voluntarily consent to make over to them the remaining term of their lease, and the Governor-General in Council shall approve of the transfer; but that, at the expiration of that period, upon their agreeing to the payment of the assessment which shall be required of them, they shall be reinstated, under the general regulations, in the management of their estates respectively.

Assessment in former times liable to variation at the discretion of the ruling power.

XXIV. Art. 23. It is well known to the Zemindars, Talookdars, and other descriptions of landholders, in the provinces situated in the Dooab and on the right bank of the river Jumna, which have been ceded to the Honourable the English East-India Company by Dowlut Rao Scindiah and the Peishwah, that from the earliest times until the present period, the public assessment upon the lands has never been fixed; and that, according to established usage and custom, the rulers of those territories and their delegates have exercised a dis-

cretionary

Motives of the Governor-General in Council for abolishing this usage, and providing for a permanent assessment.

cretionary and despotic authority, in depriving them of the possession of their zemindarries, talooks, and other tenures, whereby their right of property therein has become precarious and of little value, whilst the lands, from being let in farm to strangers, or otherwise disposed of, have been impoverished, and the tenants and cultivators of the soil have been exposed to rapacity and oppression. With a view of promoting the interests of the landholders and to enhance the value of their estates, as well as to induce them to encourage their under-tenants and to extend cultivation, under the certainty that they will enjoy the fruits of their industry and good management, the Governor-General in Council has, by the rules contained in the preceding articles of this proclamation, not only directed a settlement to be immediately made with the Zemindars and other proprietors of land, who shall be willing to engage for the revenue of their respective estates, but has also declared that a permanent assessment shall be fixed, at the end of ten years, on such lands as shall be in a state of cultivation sufficiently advanced to render it proper to fix the assessment on the same in perpetuity; and the Governor-General in Council further declares the proprietary rights of all Zemindars, Talookdars, and other descriptions of landholders, possessing a right of property in the lands composing their zemindarries, talooks, or other tenures, to be confirmed and established, under the authority of the British Government, in conformity to the laws and usages of the country, and to the regulations which have been or shall be hereafter enacted by the Governor-General in Council.

The following declarations published to proprietors of land.

XXV. Art. 24. To prevent any misconstruction of the declaration contained in the foregoing article, the Governor-General in Council deems it to be necessary to publish the following declarations to the Zemindars, independent Talookdars, and other actual proprietors of land.

Government to enact such regulations as they may think necessary for the welfare of the dependent Talookdars and cultivators, and proprietors not to withhold the revenue on that account.

1st. It being the duty of the ruling power to protect all classes of people, and more particularly those who, from their situation, are most helpless, the Governor-General in Council will, whenever he shall deem it proper, enact such regulations as he shall judge to be necessary for the protection and welfare of the dependant Talookdars, Ryots, and other cultivators of the soil; and no Zemindar, independent Talookdar, or other actual proprietor of land, shall be entitled, on this account, to make any objection to the discharge of the assessment on their lands, which they have respectively agreed, or may hereafter agree to pay.

All internal duties that may be hereafter established, to belong exclusively to Government.

2d. The Governor-General in Council having, by Regulation XI, 1804, abolished all the duties coming under the denomination of sayer, rahdarry, zemindarry, or any other denomination, levied on goods or merchandize of any description, with the exception of the established duties levied by Government in bazars and gunges, which duties have been since abolished by Regulation VI, 1805, and a town duty established in lieu thereof; and it being provided by the second article of this proclamation, that all engagements for the land revenue entered into with Government shall be exclusive of sayer duties, and of all other collections not connected with the land revenue; the Governor-General in Council hereby declares, that if he should hereafter think it proper to establish any internal duties, and to appoint officers, on the part of Government, to collect them, no proprietor of land will be admitted to any participation thereof, or be entitled to make any claims for remissions of assessment on that account.

Jumma that may be assessed on alienated lands to belong exclusively to Government.

3d. The Governor-General in Council will impose such assessment as he shall deem equitable on all lands held exempt from the public revenue, which have been or shall be proved to be so held, under illegal or invalid titles. The assessment thus imposed will belong to Government, and no proprietor of land will be entitled to any part of it.

Police allowances in land or money resumable by Government, on the proprietors being exonerated from the charge of keeping the peace.

4th. The jumma of those Zemindars, independent Talookdars, and other actual proprietors of land, with whom a settlement shall be concluded, under the terms set forth in the present proclamation, shall be considered exclusive of any allowances which may be made to them in the adjustment of their jumma, for maintaining tannahs or police establishments, and also of the produce of any lands which they may be permitted to appropriate for the same purpose; and the Governor-General in Council reserves to himself the option of resuming

ing the whole or any part of such allowances, or of the produce of such lands, if he should at any time think it to be proper to exonerate the proprietors of land from the charge of keeping the peace, and to appoint officers, on the part of Government, to superintend the police of the country. The Governor-General in Council, however, declares, that the allowances, or the produce of lands, which may be thus resumed, will be appropriated to no other purpose but that of defraying the expense of the police.

Proprietors at liberty to transfer their lands, without the sanction of Government.

Provided the transfer be conformable to law, and not contrary to the Regulations.

Such transfer declared not to affect the right to Government to hold the lands answerable for the revenue assessed thereon.

XXVI. Art. 25. That no doubt may be entertained, whether it be lawful for proprietors of land to dispose of their estates without the previous sanction of Government, the Governor-General in Council notifies to the Zemindars, independent Talookdars, and other actual proprietors of land, that they are at liberty to transfer to whomsoever they may think proper, by sale, gift, or otherwise, their proprietary rights in the whole or any portion of their respective estates, without applying to Government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahommedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction may render the validity of it determinable by the former or the latter code), and that they be not repugnant to any Regulations now in force, or which shall be hereafter enacted by the British Government. It is, at the same time, hereby declared, that no private transfer, by sale, gift, or otherwise, nor any private mortgage or other assessment upon land assessed with the public revenue, will be admitted, in any respect, to affect the indefeasible right of Government to hold all such lands answerable, in the first instance, for the public revenue assessed thereupon.

Rules for apportioning the fixed jumma on portions of estates, in the event of their being disposed of at public sale, or transferred by the proprietors, and on shares of estates divided amongst the joint proprietors, upon the transfer or division being notified to the Collector, or other prescribed officer.

XXVII. Art. 26. Whenever an entire estate (viz. the whole of any landed property for the assessment on which a distinct engagement has been or shall be entered into between Government and the proprietor, or which shall be separately assessed, although included in one engagement with other estates belonging to the same proprietor) shall be disposed of by public or private sale, without any subdivision of such estate, no new allotment of the jumma will be requisite, and the purchaser will succeed to all the rights of the former proprietor in the entire estate. But it is essential, that a declaration should be made of the principles upon which the public assessment, or jumma, charged upon any such estates, will be apportioned on the several divisions of it, in the event of the whole of it being transferred by public or by private sale, or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made among the proprietors. The Governor-General in Council has accordingly prescribed the following rules for apportioning the public assessment in the several cases above-mentioned; and as Government might sustain a considerable loss of revenue by disproportionate allotments of that assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, it is hereby required, that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the Collector of the revenue of the zillah in which the lands shall be situated, or such other officer as Government shall in future prescribe, in order that the public assessment, or jumma, charged upon the whole estate, may be apportioned on the several shares in the manner hereafter directed; that the names of the proprietors of each share, and the jumma charged thereon, may be entered in the public register; and that separate engagements for the payment of the jumma assessed upon each share may be executed by the proprietors, who will thenceforward be considered as proprietors of distinct estates. If the parties concerned in such transfers or divisions of estates shall omit to notify the same to the Collector of the revenue of the zillah, or such other officer as shall hereafter be prescribed, for the purposes before-mentioned, the whole of the original estate will be held responsible to Government for the discharge of the jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place. The Governor-General in Council deems it to be necessary further to notify, in elucidation of the declarations contained in this article, that if any Zemindar, independent Talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependant talook, or any other under-tenure, to remain as a dependency, subject to the payment of rent to the proprietor of the estate of which such talook may form a part, the jumma of which may be stipulated to be paid

But the transfer of dependent talooks not to affect the rights or claims of Government in any respect.

paid by the dependant Talookdar, or other under-tenant, will not be entered in the records of Government, nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear, from any cause whatever; nor will such transfer be allowed, in any case, to affect the rights or claims of Government, any more than if it had never taken place.

1st. In the event of the whole estate of a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, being exposed to public sale, by order of the Governor-General in Council, for the discharge of arrears of the public assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the public assessment upon the whole of the lands sold may bear to the whole of their actual neat produce. The neat annual produce is to be understood to be the neat annual rent, or other neat produce, receivable by the proprietor, after deducting from the gross rent, or other gross produce, the actual expenses of collection, and other usual charges of management, inclusive of the expense of embankments and similar incidental expenses, where such may be paid by the proprietor from his gross receipts; but exclusive of his malikanah, nankar, or other proprietary income, and all other personal appropriations of the gross produce of his estate, as such can have no claim to consideration, in determining the neat produce for an equal division of landed property, or for the allotment of the public assessment thereon, in conformity to the rules prescribed. The neat produce, as here defined, shall be ascertained in the mode that is or shall be prescribed by the Regulations; and the purchaser or purchasers of such lands, and his, her, or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessment of the land revenue.

Explanation of the term, actual neat produce.

2d. When a portion of the estate of a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, shall be exposed to public sale, by order of the Governor-General in Council, for the liquidation of arrears of assessments, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual neat produce, as the assessment upon the wholeof the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. If the lands sold shall be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the lands of such proprietor, included in the same estate, may bear to the whole of their actual neat produce. The actual neat produce of the whole of the lands of such proprietor, whether the portion of such lands which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or shall be prescribed by the regulations; and the purchaser or purchasers of such lands, and his, her, or their heirs or successors, will be allowed to hold them at the jumma at which they may be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessment of the land revenue.

3d. When a Zemindar, independent Talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or shall be concluded, shall transfer the whole of his or her estate, in two or more distinct portions, to two or more persons, or a portion thereof to one person, or to two or more persons in joint property, by private sale, gift, or otherwise, the assessment upon each distinct portion of such estate, so transferred, shall be fixed by the Collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is or shall be prescribed in the Regulations; and the person or persons to whom such lands may be transferred,

red, and his, or her, or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, after the same shall have been duly sanctioned and registered, and engaged for; subject to the general rules in force, at the time of transfer, for the periodical or permanent assessment of the land revenue.

4th. Whenever a division shall be made of lands, the settlement of which has been or shall be concluded with, or on behalf of, the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed by the Collector, or other authorized officer of Government, at an amount which shall bear the same proportion to its actual neat produce, as the jumma assessed upon the whole of the estate divided may bear to the whole of its actual neat produce. This produce shall be ascertained in the mode that is or shall be prescribed by the Regulations; and the sharers, and their heirs and lawful successors, shall hold their respective shares at the jumma which may be so assessed upon them, after the same shall have been duly sanctioned, registered, and engaged for, subject to the general rules in force, at the time of the division, for the periodical or permanent assessment of the land revenue.

Rules for adjusting the jumma of lands held khas, or let in farm, in the event of the whole, or any parts of them, being disposed of by public sale or private transfer, or divided amongst the proprietors.

XXVIII. Art. 27. The following rules are prescribed respecting the adjustment of the public assessment or jumma on the lands of Zemindars, independent Talookdars, and other actual proprietors of land, whose lands are, or may be, held khas, or let in farm by Government, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

1st. If the whole or a portion of the lands of a Zemindar, independent Talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, and whose lands are or shall be held khas, or let in farm by Government, shall be exposed to public sale, in one, or in two or more lots, pursuant to the decree of a court of justice, such lands, if khas, shall be disposed of at whatever assessment the Governor-General in Council shall deem equitable; and the purchaser or purchasers of such lands, and his, or her, or their heirs and lawful successors, shall hold the lands at the assessment at which they shall be so purchased, subject to the general rules in force, at the time of sale, for the periodical or permanent assessment of the land revenue. If the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions. The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall, at the expiration of the lease of the farmer, be put in possession of the lands, on his or their engaging to pay such assessment as Government may deem equitable, under the general rules in force for the assessment of the land revenue.

2d. If a Zemindar, independent Talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm by Government, shall transfer, by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, and such transfer be legal and valid under the Regulations, the person or persons to whom the lands may be so transferred shall be considered to have succeeded to the whole of the proprietary rights of the former possessor, and will accordingly be entitled to receive any malikanah or nankar, to which the former proprietor was entitled, on account of the lands so transferred. Persons to whom such lands may be so transferred will stand in the same predicament as the Zemindars, independent Talookdars, or other actual proprietors of land, mentioned in the eighteenth article, whose lands are held khas or have been let in farm, in consequence of their refusing to pay the assessment required of them under this proclamation, and the declarations contained in that section are to be held applicable to them.

3d. In

Regulation IX.
A.D. 1805.

3d. In the event of a division being made of lands, which are or shall become the joint property of two or more persons, and which are or shall be held khas, or let in farm by Government, the proprietors of the several shares will stand in the same predicament, with regard to their respective shares, as the Zemindars, independent Talookdars, and other actual proprietors of land, specified in the eighteenth article, whose lands have been held in farm, or are held khas by Government, in consequence of their having refused to pay the assessment required of them; and the declarations contained in that section are to be considered applicable to them.

Nothing in the two preceding articles to preclude the revision of allotment of the assessment on portions of estates, in cases of evident error, collusion, or fraud.

XXIX. Art. 28. Nothing in the two preceding articles shall be understood to preclude the revision and correction of allotments of the public assessment, upon portions of estates disposed of by public sale or private transfer, or upon the partition of joint estates, in cases of evident error, collusion, or fraud, for which provision has been made by Regulation XXVI. 1803, prescribing rules for the sale and division of lands paying revenue to Government; nor shall any thing in the foregoing section be construed to authorize the Collectors, or any other officers of Government, to determine finally the amount of the public assessment to be allotted upon the portion of an estate, whether publicly or privately disposed of, or divided between sharers, without the sanction of the Board of Revenue, as more fully provided for by the Regulation above-mentioned.

A. D. 1807. REGULATION X.

A Regulation for the Conclusion of the ensuing Settlement in the Ceded and Conquered Provinces.—Passed by the Governor-General in Council, on the 11*th June* 1807; *corresponding with the* 30*th Jeyte* 1214 *Bengal era; the* 21*st Jeyte* 1214 *Fusily; the* 30*th Jeyte* 1214 *Wallaity; the* 6*th Jeyte* 1864 *Sumbut; and the* 4*th Rubbee-us-Sanee* 1222 *Higeree.*

Regulation X.
A. D. 1807.

I. Whereas it has been deemed advisable to appoint a local commission for the superintendence of the ensuing settlement in the Ceded and Conquered Provinces (excepting the territory assigned for the support of the royal family at Delhi, and the zillah of Cuttack, including the pergunnah of Puttaspore and its dependencies), and for the general control of the Collectors in the discharge of that and of their other public duties; the following rules have been enacted, to be in force from the 17th September next, corresponding with the 2d Assin 1214 Bengal era; the 1st Assin 1215 fusily; the 2d Assin 1215 Waliaity; the 1st Assin 1864 Sumbut; and the 14th Rajeib 1222 Higeree, being the commencement of the fusily year 1215.

A commission constituted for superintending the ensuing settlement and the general control of the Collectors in the Ceded and Conquered Provinces, with exception to the assigned territory at Delhi and the zillah of Cuttack.

II. A commission shall be constituted, consisting of two members, for the superintendence of the ensuing settlement, and for the general control of the Collectors in the discharge of their several public duties in the Ceded and Conquered Provinces, with the exception of the territory assigned for the support of the royal family at Delhi, and the zillah of Cuttack.

What duties, powers, and authority to be vested in the Commissioners.

Cuttack to remain subject to control of the Board of Revenue.

Duties to be performed by the secretary and accountant to the Commissioners.

III. The Commissioners in the Ceded and Conquered Provinces are hereby vested with all the duties, powers, and authority, which have been hitherto exercised by the Board of Revenue in the Ceded and Conquered Provinces; with the exception of the district of Cuttack, which shall remain subject to the control of the Board of Revenue as heretofore. In like manner, the duties hitherto performed by the Secretary and Accountant to the Board of Revenue, shall be henceforward performed, so long as this Regulation shall remain in force, by the Secretary and Accountant to the Board of Commissioners.

Commissioners to superintend the formation of the settlement by the Collectors, as far as may be practicable, in person.

IV. The primary object of the present commission being the superintendence of the ensuing settlement of the land revenue in the Ceded and Conquered Provinces, and a proper application of the principles prescribed by the existing regulations for the allotment of the public assessment, it shall be the duty of the Commissioners to superintend the performance of that duty by the Collectors, as far as circumstances will permit, on the spot, by proceeding from time to time into the different districts, according as they may be of opinion that their presence may be necessary or advisable.

V. The

Regulation X.
A. D. 1807.

V. The provision contained in Section 29, Regulation XXV, 1803, prescribes, that at the expiration of the existing settlement in the provinces ceded by the Nawaub Vizier, a new settlement shall be made for the period of four years. In like manner, the rules contained in Sections 4, 5, and 6, Regulation IX, 1805, require, that at the expiration of the existing settlement in the Conquered Provinces, and in the zillah of Bundlecund, two more temporary settlements shall be made in the said Conquered Provinces and in the zillah of Bundlecund respectively. The Governor-General in Council, however, hereby notifies to the Zemindars and other actual proprietors of land in the Ceded and Conquered Provinces, that the jumma which may be assessed on their estates, in the last year of the settlement immediately ensuing the present settlement, shall remain fixed for ever, in case the Zemindars shall now be willing to engage for the payment of the public revenue on those terms in perpetuity, and the arrangement shall receive the sanction of the Honourable the Court of Directors.

Notification that the assessed jumma of the last year of the settlement in the Ceded and Conquered Provinces, immediately ensuing the present one, shall remain fixed for ever, on certain conditions.

VI. The principle of the foregoing rule shall also be in force in the zillah of Cuttack, and shall be accordingly carried into effect in that zillah, under the orders and superintendence of the Board of Revenue.

The same principle to be in force in Cuttack, under the orders of the Board of Revenue.

VII. The provision contained in Section 9, Regulation XLV, 1803, which prescribes that a Mint Committee shall be established at Furruckabad, consisting of the magistrate and of the Collector of the Revenue, is hereby rescinded.

Rules for establishing a Mint Committee at Furruckabad, rescinded.

VIII. The provision contained in Section 10, Regulation XLV, 1803, which directs that the immediate conduct of the business of the mint at Furruckabad shall be committed to an officer, to be denominated the Mint and Assay-master, is likewise hereby rescinded.

Rules directing the immediate conduct of the mint at Furruckabad to be committed to a Mint and Assay-master, rescinded.

IX. The general superintendence of the mint at Furruckabad shall be vested in the Board of Commissioners appointed under the present Regulation, so long as the present Regulation shall continue in force, with the same powers as were vested in the Mint Committee by Regulation XLV, 1803, or by any other existing Regulation; provided, however, that the Board of Commissioners shall not be considered to be in any respect subject to the control of the Mint Committee at Calcutta.

The general superintendence of the mint at Furruckabad vested in the Board of Commissioners, without being subject to the control of the presidency Mint Committee.

X. The immediate conduct of the business of the mint at Furruckabad shall be vested in two separate officers, viz. a Mint-master and an Assay-master, with such salaries and establishments as the Governor-General in Council shall think proper to assign for those officers respectively.

The immediate conduct of the business of the mint vested in two separate officers, styled Mint-master and Assay-master.

A. D. 1812. REGULATION IX.

A Regulation for modifying some of the Rules before enacted regarding the Settlement of the Ceded Provinces.—Passed by the Governor-General in Council on the 11th July, 1812; corresponding with the 29th Assar 1219 Bengal era; the 17th Assar 1219 Fusily; the 20th Assar 1219 Willaity; the 3d Assar 1869 Sumbut; and the 1st Rajeeb 1227 Higeree.

Regulation IX.
A. D. 1812.

Preamble.

I. Whereas it was enacted, in Section 5, Regulation X, 1807, with respect to estates paying revenue to Government in the provinces ceded by his Excellency the Nawaub Vizier, that the jumma which might be assessed upon them in the last year of the quartennial settlement, commencing with the fusily year 1216, and terminating with the year 1219, should remain fixed for ever, provided that the arrangement should receive the sanction of the Honourable the Court of Directors; and whereas the Honourable Court, in the exercise of the discretion expressly reserved to them by the rule above cited, have not deemed it advisable to confirm that arrangement, the following rules have been enacted, to be immediately in force in the Ceded Provinces.

II. Such part of Section 5, Regulation X, 1807, as declares provisionally that the jumma, which may be assessed on the estates of the Zemindars and other actual proprietors of land in the Ceded Provinces, shall remain fixed for ever, is hereby rescinded.

Certain part of Section 5, Regulation X, 1807, rescinded.

III. It

Regulation IX.
A. D. 1812.

Declaration contained in Clause 4th, Section 29, Regulation XXV, 1803, respecting a permanent settlement to be concluded after a period of ten years, to be in full force and effect.

III. It having been declared in Clause fourth, Section 29, Regulation XXV, 1803, with reference to the settlement then depending, that at the end of ten years, a permanent settlement would be concluded with the same persons (if willing to engage, and if no others having a better claim should come forward), for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government should deem fair and equitable, the said rule is hereby declared to be in full force and effect.

The Board of Commissioners to ascertain what estates are in a state of cultivation to warrant the conclusion of a permanent settlement, and rules for the formation of it.

IV. Under the provision contained in the preceding Section, it will of course be the duty of the Board of Commissioners to ascertain what estates may be in a state of cultivation to warrant the conclusion of a permanent settlement. In all such cases, a revision shall be made of the jumma assessed on the said estates, on the principle of leaving to the proprietors a net income of ten per cent. on the jumma, exclusive of charges of collection; and a settlement shall be concluded with the proprietors, subject, of course, to the approval of the Governor-General in Council accordingly. The jumma which may be so fixed on the estates of the Zemindars and other actual proprietors of land, shall in conformity to the tenor of the proclamation originally issued by the late Lieutenant-Governor and Board of Commissioners, and afterwards incorporated into Regulation XXV, 1803, remain fixed for ever.

Report to be made to Government of such estates as may not be in a sufficiently improved state to admit the conclusion of a permanent settlement.

V. Under the rule contained in Section 3 of this Regulation, it will likewise be the duty of the Board of Commissioners to submit to the Governor-General in Council a report, specifying the estates which may not appear to be yet in a sufficiently improved state of cultivation to admit of the conclusion of a permanent settlement, without a sacrifice of those resources which may hereafter be derived from them for the exigencies of Government. In all cases of that nature, the Governor-General in Council will determine, on consideration of the information which may be furnished by the Board of Commissioners, whether the settlement of such estates shall be made for the term of three or five years, or for any other period, according as may appear most conducive to the public interests.

A. D. 1812. REGULATION X.

A Regulation for modifying some of the Rules before enacted, regarding the Settlement of the Conquered Provinces lying on the right and left banks of the River Jumna, of the Territory ceded by his Highness the Peishwa in Bundlecund, and of the District of Cuttack.—Passed by the Governor-General in Council on the 11*th July* 1812; *corresponding with the* 29*th Assar* 1219 *Bengal era; the* 17*th Assar* 1219 *Fusily; the* 20*th Assar* 1219 *Willaity; the* 3*d Assar* 1869 *Sumbut; and the* 1*st Rajeeb* 1227 *Higeree.*

Regulation X.
A. D. 1812.

Preamble.

I. Whereas it was provided by Section 7, Regulation IX, 1805, in regard to estates paying revenue to Government in the Conquered Provinces, lying on the right and left banks of the River Jumna, that three temporary settlements, comprehending altogether a period of ten years, should be made with the Zemindars and other actual proprietors of land, and in regard to the territory ceded by his Highness the Peishwa in Bundlecund, that four temporary settlements should be made, comprehending also a period of ten years, and that at the end of the said ten years, expiring with the year 1222 fusily, a permanent settlement should be concluded with the same persons (if willing to engage, and if no other persons having a better claim should come forward), for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government should deem fair and equitable; and whereas the principle of the foregoing rules was likewise adopted, in its fullest extent, in the district of Cuttack, in so much that it is declared in the 6th article of the proclamation incorporated into Regulation XII, 1805, that at the end of the year 1222 a permanent settlement would be concluded with the Zemindars and other actual proprietors of land, for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government should deem fair and equitable; and whereas it is enacted in Sections 5 and 6, Regulation X, 1807, that at the expiration of the temporary settlement then about to take place, the jumma which might be assessed on the estates, in the last year of the settlement, should

Regulation X. A.D. 1812.

should remain fixed for ever, in case the arrangement should receive the confirmation of the Honourable the Court of Directors; and whereas the Honourable Court, in the exercise of the discretion expressly reserved to them by the rules above cited, have not deemed it advisable to confirm that arrangement, the following rules have been enacted, to be immediately in force in the Conquered Provinces lying on the right and left banks of the river Jumna, in the territory ceded by His Highness the Peishwa in Bundlecund, and in the district of Cuttack.

Certain parts of Sections 5 and 6, Regulation X, 1807, rescinded.

II. Such parts of Sections 5 and 6, Regulation X, 1807, as declare provisionally that the jumma which may be assessed on the estates of the Zemindars and other actual proprietors of lands, in the abovementioned territories, shall remain fixed for ever, is hereby rescinded.

Declaration contained in Section 7, Regulation IX, and Clause 6th, Section 4, Regulation XII, 1805, respecting a permanent settlement to be concluded after a period of ten years, to be in full force and effect.

III. It having been declared in Section 7, Regulation IX, and Clause 6th, Section 4, Regulation XII, 1805, with reference to the settlement then depending, that at the end of ten years (that is, at the expiration of the fusily year 1222), a permanent settlement would be concluded with the same persons (if willing to engage, and if no others having a better claim should come forward), for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government should deem fair and equitable, the said rule is hereby declared to be in full force and effect.

The Board of Commissioners and Board of Revenue, respectively, to ascertain what estates are in a state of cultivation to warrant the conclusion of a permanent settlement, and rules for the formation of it.

IV. Under the provision contained in the preceding Section, it will of course be the duty of the Board of Commissioners and Board of Revenue, in the places subject to their control respectively, to ascertain, previously to the expiration of the year 1222, what estates may be in a state of cultivation to warrant the conclusion of a permanent settlement. In all such cases, a revision shall be made of the jumma assessed on the said estates, on the principle of leaving to the proprietors a net income of ten per cent. on the jumma, exclusive of charges of collection, and a settlement shall be concluded with the proprietors, subject, of course, to the approval of the Governor-General in Council accordingly. The jumma which may be so fixed on the estates of the Zemindars and other actual proprietors of land, shall, in conformity to the tenor of the proclamations originally issued, and afterwards incorporated into Regulations IX and XII, 1805, remain fixed for ever.

Reports to be made to Government of such estates as may not be in a sufficiently improved state to admit the conclusion of a permanent settlement.

V. Under the rule contained in Section 3 of this Regulation, it will likewise be the duty of the Board of Commissioners and Board of Revenue to submit to the Governor-General in Council a report, specifying the estates which may not appear to be yet in a sufficiently improved state of cultivation to admit of the conclusion of a permanent settlement, without a sacrifice of those resources which may hereafter be derived from them for the exigencies of Government. In all cases of that nature, the Governor-General in Council will determine, on consideration of the information which may be furnished by the Board of Commissioners and Board of Revenue, whether the settlement of such estates shall be made for the term of three or five years, or for any other period, according as may appear most conducive to the public interests.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated 14*th December*, 1811.

Revenue Letter from Bengal. 14 Dec. 1811.

Par. 66. In order to complete the general review of the collection of the different branches of the public Revenue, noticed in the preceding paragraph, we have the honour to transmit, a separate number, a copy of a letter from the Board of Revenue, inclosing a statement of the lands advertized, and actually sold, for the recovery of arrear of public assessment in the provinces of Bengal, Behar, and Orissa, (excepting Cuttack), in the year 1216 B.S. and F.S.

67. The jumma of the lands actually sold is only Rupees 83,485, the amount of the purchase-money Rupees 2,32,451.

68. It would be superfluous to offer any remarks on statements which, of themselves, indicate so strongly the agricultural prosperity of the country.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 28th October 1814.

Letter from, dated 14th December 1811. (Par. 66 to 68.) Lands sold for the recovery of arrears of revenue.

38. We have read with attention the information contained in these paragraphs, videlicet, that the lands advertised and actually sold for the recovery of public assessment, on account of fusily 1216, in the provinces of Bengal, Behar, and Orissa, (excepting Cuttack), bore a jumma of only Rupees 83,485, and that the purchase-money amounted to Rupees 2,32,451.

39. To enable us to judge of the *value* of landed property in the Lower Provinces, it is desirable that the next statement you transmit of a similar kind should be accompanied with an estimate of the rent payable to the Zemindar from the lands exposed to sale. If, when the permanent settlement was introduced, the Zemindar's allowances amounted to no more than ten per cent. upon the Government jumma, their interest in the lands disposed of in fusily 1216 must have sold for near twenty-eight years' purchase, which (taking the common interest of money in India to be ten per cent.) is equal to near fifty-six years' purchase in Europe. It follows, therefore, that the Zemindar's allowances must, from the beginning, have greatly exceeded their nominal amount, or that their emoluments must have subsequently been increased by arbitrary exaction, or that, in the interval, the agricultural prosperity of the country and the value of landed property must have advanced with a rapidity, perhaps beyond example.

76. On referring to your Consultations of 22d October, 1811, we find that Mr. Dowdeswell, before relinquishing the office of Acting President of the Board of Revenue, submitted to you his sentiments on some of the most important questions then depending in the Revenue Department; and though no notice is taken in your dispatch now under reply, either of his suggestions or of the remarks made upon them in the letter addressed to the Board of Revenue by your Chief Secretary, we think them deserving of special attention.

77. In this minute are brought under your notice the difficulties and inconveniences, both to Government and individuals, attendant upon the separation of estates, at the desire of the joint sharers, or for sale, to liquidate balances against estates, as proceeding from the very imperfect knowledge existing of the produce, extent, and boundaries of the lands. As a means of remedying the evil, he recommended "the revival of the office of Canongoe, and the "modifying of that of Putwarree, in Bengal, Behar, and Orissa, upon the "same footing on which these offices are constituted in Benares, and the "Ceded and Conquered Provinces."

78. We have often had occasion to regret the suppression of the office of Canongoe in Bengal, persuaded as we are, that though the records of it are not to be entirely depended upon, yet the minute information they contain, respecting the rents and revenues, and other matters connected with the concerns of cultivation, is exceedingly useful in duly conducting the fiscal administration of an Indian country: we therefore authorize the re-establishment of this office in the provinces of Bengal, Behar, and Orissa.

79. In a letter from the Collector of Bhaugulpore, dated 6th of December 1787, we find the following account of the duties of the office of Canongoe. After enumerating the papers which composed their records, he says, "These "accounts, when faithfully taken, gave the complete history of a zemindarry: "comprehending the ground in cultivation; particularizing the portion of it "which paid rent to Government, and of that which was held free; the "customs and usages established by former Aumils, and those introduced by "the Aumils of the time being; the amount in demand for every Ryot, with the "balance remaining against any of them at the end of the year; every head "under which these collections were made, together with the expenses of collection. In short, the object of the Canongoe's office was to supply such information respecting the country, that no circumstance of advantage in the administration of it should be concealed, nor the Zemindar enabled to appropriate "any more of the product of it to himself than the share allotted to him by Government; that no lands should be separated from the jumma, or rent-roll, "without authority, and that the real value of the land yielding revenue might

" be known at the end of one year, as a rule for farming it, or keeping it khas " (or in the hands of Government) for the next, either of which modes it was the " right of Government to adopt." The Collector further observes, that in Bengal, even at that time, " little of the office remained besides the name, and the " salaries annexed. In Behar, where the ancient usages of the provinces have " undergone fewer alterations, the Canongoes have retained more of the " exercise of their functions, although, as might be expected, they have often " been made subservient to the purposes of the Zemindars."

80. hen the office of Canongoe, sudder and mofussil, was abolished, regulation VIII, 1800, was passed, directing the preparation of a pergunnah register of lands, malguzarry and lakheraje, according to a certain form therein prescribed. The object of this Regulation seems to have been, in some measure, to supply the place of the records formerly kept in the Canongoe's office; but this object has been so very imperfectly accomplished as to amount to a failure.

81. We are still more strongly impressed with the necessity of placing the office of Putwarry on an efficient footing: a point which we, indeed, very earnestly pressed in our letter of the 29th January 1813, and in a former letter; for without the information derived from village records, not only is that of the Canongoe in a great measure nugatory, but the Government must ever remain in darkness as to mofussil affairs, on which it is so necessary that both Judges and Collectors should have the best obtainable means of information, to enable them satisfactorily to perform their important duties.

82. By Regulation VIII. of 1793, every Zemindar who had not established a Putwarry in each village within his estate, to keep the accounts of the Ryots, as required by the original rules of the decennial settlement of the three provinces of Bengal, Behar, and Orissa, was immediately to appoint one to each village, unless in such instances as the Board of Revenue might deem it unnecessary to have a separate one for each. The Zemindars were further required to deposit in the Dewanny Adawlut, the Collector's cutcherry, and the principal cutcherry in each mehaul or pergunnah, a list of the Putwarrees in their respective estates, and the names of the villages the accounts of which they may be severally appointed to keep; and they were to notify, every three months, to the court and the Collector, all vacancies that might occur, and the names of the persons whom they might appoint to fill them.

83. The reasons for making these provisions, as they are stated in the sixty-second section of the above mentioned Regulation, very clearly demonstrate the importance that was attached to the duty of keeping up the village accounts by the Putwarrees. "The rules hereafter prescribed regarding Putwarrees, " are framed solely to facilitate the decision of suits in the courts of judicature, " between proprietors and farmers of lands and persons paying rent or revenue " to them, and to guard against any diminution of the fixed revenue of Go- " vernment or injustice to individuals, by enabling the Collectors to procure " the necessary information and accounts for allotting the public jumma upon " estates that may be divided agreeably to the principles prescribed in Regu- " lation I, 1793." It is added, that the rules laid down in the Regulation " could be objected to by those only who had it in contemplation, in the event " of the division and transfer of a portion of their estates, to deprive Govern- " ment of a part of the fixed revenue, or defraud some of the partners in " their estates, by obtaining a disproportionate allotment of the public as- " sessment on the several shares, or to oppress the persons paying rent " or revenue to them with impunity, by withholding from the courts of " justice the documents necessary to enable them to afford redress to the " complainant."

84. With this evidence before us, of the necessity which you conceived to exist for the efficient establishment of Putwarrees in 1793, and after having formally provided, in the manner we have shown, at that period, for carrying this arrangement into effect, it certainly is not creditable to former administrations in Bengal, that nothing effectual should yet have been accomplished on this head, although the serious evils which arose in consequence of it were daily experienced: nor is it less dissatisfactory to us, that the first intimation which we received from you of the inefficient and ill-organized state of the Putwarry

Revenue Letter to Bengal, 28 October 1814.

department in the Lower Provinces was in a dispatch of so late a date as the 14th December 1811.

85. Mr. Dowdeswell's remarks upon the oppressions practised by the landholders, in the distress and sale of property for the recovery of arrears of rent from Ryots, have much engaged our attention, and we have found on your records powerful confirmations of their truth. We shall be glad to find that Regulation V of 1812, which has been passed since Mr. Dowdeswell's minute was recorded, for the purpose of amending some of the rules then in force for the collection of the land revenues, will have the effect of relieving the husbandman from the injustice and extortion to which he was exposed, under the operation of Regulation VII, 1799, and at the same time secure to the Zemindar or farmer the ready realization of his just demands; but, we must own, the provisions of that regulation appear to us but very imperfectly calculated to attain these objects.

86. It is certainly desirable, that the suggestions recorded by Mr. Dowdeswell, before quitting his seat at the Revenue Board, respecting the best means of drawing a revenue from the extensive tracts of land which have been reclaimed from jungle, commonly called the Sunderbuns, and from lands gained by alluvion, should undergo the most serious and deliberate consideration. In offering these suggestions, Mr. Dowdeswell has, with great propriety, guarded against any construction being put upon them, inconsistent with the principles of the permanent settlement and the subsisting engagements between Government and the landholders. " Those engagements and those rules," he observes, " guarantee to the proprietors the full benefit of lands which have been, " or may be, reduced to cultivation, *within the ascertained boundaries of their " respective estates.* It will scarcely, however, be maintained, that the principle " extends to the large tracts of land ordinarily called the Sunderbuns, to the " territory on the borders of Chittagong and other frontier districts, to the ex- " tensive forests which have been more or less cultivated in the interior of some " of the districts, and to lands gained by alluvion in many parts of the country, " which, so far from being the acknowledged property of any particular indivi- " duals, are a perpetual source of dispute and of the most serious affrays be- " tween the proprietors of adjacent lands." He further adds, " I cannot, of " course, pretend to determine, with any sort of precision, the amount of " revenue which might be derived from the lands so described. I can only " observe, generally, that I am strongly impressed with a belief, that it would " be considerable, compared with the improvement which could be effected in " any branch of the existing resources, or with any new tax which could be " established in this country."

87. The general principle on which it appears to us that your decision ought to rest is this: that all lands which were not alienated by Government at the period when the permanent settlement was concluded, ought to be considered as the property of Government; or, to state the position in a yet more unobjectionable form, that lands which were not included within the boundaries of estates permanently assessed, are still liable to such assessment as Government may think fit to impose. Much inquiry and circumspection will doubtless be necessary, in order to a just application of this principle; particularly in the case of lands gained by alluvion, whether from a recession of the sea or a deviation in the course of rivers: and the utmost degree of care must be taken to prevent any apprehension of a design, on the part of Government, to infringe the conditions of a compact, to the maintenance of which our faith is irrevocably pledged. We are persuaded however, that under judicious arrangements, a very considerable accession of revenue may be derived from the lands in question, not only without injury, but without giving just cause of complaint to any class of individuals.

88. We understand, from the seventh paragraph of Mr. Secretary Edmonstone's letter to the Board of Revenue, dated 22d October, 1811, that an engineer officer was then employed in surveying the Sunderbuns.* The survey, when completed, will materially facilitate the inquiries of the revenue officers

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* Large tracts of woodland, which were retained in the hands of Government, when the permanent settlement was concluded, and from which Calcutta has derived a supply of fuel.

respecting the extent of the lands in question; but a more detailed survey will be requisite to adjust the assessment to the productive powers of the soil brought into cultivation, and to the details of such a survey the natives would, under proper instructions, be rendered fully competent.

89. We are decidedly of opinion, that it would be unadvisable to expose these lands to public sale, by which means they would probably fall into the hands of Calcutta Banyans. The settlement should be concluded with the actual occupiers, and it ought to be limited to the lands already brought into cultivation, whilst, at the same time, every reasonable encouragement should be held out to reclaim the lands still remaining waste. A stipulation exempting lands of the latter description from assessment for a few years after they are reclaimed, would operate as an encouragement to industry, without compromising the permanent interests of Government.

90. It is desirable also (provided it can be done without much inconvenience) that a separate account should be kept of the revenue which may be drawn from the lands to which these observations refer.

91. These are the only remarks which now occur to us upon this highly important topic; to which we cannot, with too much earnestness, direct your attention. We shall, of course, be furnished with a report of your proceedings on the subject.

92. The last suggestion of Mr. Dowdeswell relates to abuses believed to be committed with respect to the pension list, by the descendants or relations of persons to whom pensions were granted, continuing to receive them after the death of the grantees. It being apprehended that considerable difficulty will attend the correction of this abuse, solely by means of the local authorities, we approve of the intention announced by the Vice-president in Council, of deputing one of the members of the Board of Revenue to assist in conducting the investigation thought to be indispensable for its suppression.

(Par. 107.) Irrecoverable balances ordered to be struck off the public accounts.

97. After perusing the Consultations referred to in this paragraph, in paragraph 15 of your letter dated 21st March, and in paragraph 112 of your letter dated 30th October 1812, the only observation that occurs to us upon the proceedings therein recorded, respects the heavy balances which have accrued, particularly in the districts of Tirhoot, Shahabad, Burdwan, and Nuddea, in consequence of the sale, on account of Government, of mehals which did not yield a sufficient sum to discharge the arrears of assessment, and occasionally in consequence of a reduction in the jumma on the re-settlement of forfeited estates. It is not easy to reconcile an accumulation of irrecoverable arrears from such causes, with the facts stated in paragraphs 66 to 68 and 90 and 91 of your letter now under reply. In the former of the two passages referred to, the purchase-money of lands, yielding a jumma of Rupees 83,485, and exposed to sale in fusily 1216, is said to have amounted to Rupees 2,32,451; and from the latter passage it appears, that in the case of some mehals, the immediate property of Government, which had been sold on public account in 1810, a rise of about 10,000 Rupees had been obtained in the jumma, besides a sum of Rupees 1,88,955 which had been paid for the mehals in question, subject to that increased rate of assessment. These facts were mentioned by you, for the purpose of showing the enhanced value of landed property in the territories subject to your government. Some explanation, therefore, seems to be necessary, with reference to the apparently contradictory facts contained in the letter addressed to you by the Board of Revenue on the 22d March 1811, with the view of accounting for the irrecoverable arrears of 1210 and 1211 (1805 and 1806), from which we are left to conclude, not only that in many instances the price paid for the sequestered estates had been inadequate to discharge the arrears of the previous assessment, but also that, in some instances, a reduction had taken place in the subsequent assessment. You are accordingly directed to furnish us with an explanation of this apparent discordance, which we confess ourselves at present unable to reconcile.

EXTRACT BENGAL REVENUE CONSULTATIONS,
The 22d October 1811.

Minute by Mr. Dowdeswell, late Senior Member of the Board of Revenue.

To N. B. Edmonstone, Esq., Chief Secretary to Government.

Mr. Dowdeswell's Minute, 19 October 1811.

SIR:

1. I request that you will inform his Excellency the Vice-president in Council, that Mr. Rocke being arrived at the Presidency, I propose, in conformity to what I understand to be the intentions of Government, to discontinue my attendance at the Board of Revenue. I shall, of course, cease to draw the extra allowance which was granted to me, of Rupees 1,500 per month, from the present date.

2. It was not to be expected that, with the duties of another office to discharge, I could do much more than attend to the current business of the Board of Revenue. There are some points, however, of a more general nature, to which I have not failed to direct my attention, and on which I am desirous of offering a few observations to his Excellency in Council, although they, in very few instances, require any orders from Government.

3. The questions to which I allude may be noticed under the following heads:

Customs.
Partition of estates.
Sales for the recovery of the arrears of assessment.
Distress and sale for the recovery of arrears of rent.
House-tax.
Revenue derivable from lands latterly reduced to cultivation.
Pensions.

4. *Customs.*—On assuming charge of the office of Acting President of the Board of Revenue, no branch of the public business appeared to me so immediately to require attention as the customs. Although the principles now established for the collection of those duties, at least of the Government customs, are in my judgment the soundest possible, the detailed provisions of the existing Regulations appeared to me to require in some instances modification; and at one station (Dacca), the practical introduction and proper application of the new Regulations, for a time demanded strict attention.

5. With respect to the former, I have drafted such rules as appeared to me necessary for the correction of some partial defects in the existing Regulations. Those rules are neither numerous nor important; and I have suggested to the Board of Revenue to suspend the transmission of them to Government, until they shall have ascertained whether any of the other provisions now in force require amendment.

6. The Regulations, generally, for the collection of the Government customs and town-duties, are now, I believe, duly enforced at Dacca. I cannot, however, but think that this branch of the public revenue ought to be more productive than it at present is at that station. I doubt not that every exertion will be made, which circumstances will admit, by the Acting Collector. I apprehend, however, that on the introduction of a new system, the business in question may require the undivided attention of one person. It would likewise be, in my judgment, expedient that the person so employed should be an officer of known experience and activity in that branch of the public service.

7. *Partition of Estates.*—The rules regarding the partition of estates still appear to me very defective. In proof of the justness of this opinion, I shall only observe that, during the seven months that I have officiated as a member of the Board of Revenue, we have only confirmed five butwarrahs, whether ordered during the time that I have sat at the Board or before that period. I need not dwell on the inconvenience, embarrassment, and loss experienced by individuals, from the delay attendant on the performance of that duty; an evil which must continue to be felt, until some other means than those which now exist shall be adopted, for the purpose of obtaining accounts of the produce, extent, and boundaries of estates.

8. *Sales for the Recovery of Arrears of Assessment.*—Considerable difficulty is likewise experienced, arising also from the cause noticed in the preceding paragraph, in bringing lands to sale for the recovery of the arrears of assessment: the Board is consequently reduced to the necessity, on almost all occasions of that nature, of either advertising entire estates or fractional portions of estates, the latter of which expedients involves all the inconvenience already noticed regarding butwarrahs.

9. These difficulties and inconveniences will not, I conceive, be obviated, without reviving the office of Canongoe and modifying that of Putwarry, on the footing on which those offices are now constituted in Benares and the Ceded and Conquered Provinces, under Regulation IV. 1808. An arrangement of that nature would certainly be attended with some additional expense; but it merits consideration, whether the greater punctuality which might, by those means, be established in the collection of the public revenue, and the prevention of actual loss on the partition of estates, would not most fully counterbalance such expense. I shall not enlarge on the subject, not being prepared to offer any specific suggestions regarding it. The question of sales has, I know, occupied a considerable share of Mr. Buller's attention; and it is to be hoped, that he and Mr. Rocke, jointly, will be able to submit some rules calculated to obviate the inconvenience now experienced.

10. *Distress and Sale of Property for the Recovery of Arrears of Rent.*—No branch of the business of the Board of Revenue has engaged more of my attention than the distress and sale of property for the recovery of arrears of rent. Satisfied of the oppressions which are frequently committed by the landholders in the exercise of this power, I, shortly after I had taken my seat at the Board, recommended my sentiments at some length on the subject, The Collectors generally were, in consequence, directed to submit their opinions regarding the abuses which I was led to suppose existed, and the best means of obviating them in future. I likewise endeavoured to obtain, through private channels, such information as might be best calculated to assist my judgment in preparing rules for the prevention of the existing abuses. The reports of the Collectors have hitherto been only in part received; and, from all the inquiries which I have made on the subject, the modification of the present rules appears to me a work of great difficulty. The question will, of course, be further discussed at the Board of Revenue; and if I can now afford any further assistance in the business, I shall be most happy to do so.

11. *House-tax.*—Considerable progress has been made in the assessment of the tax on houses; and it may reasonably be expected that it will be shortly completed throughout Bengal, Behar, and Orissa.

12. From the experience hitherto obtained on the subject, it appears clear that the tax cannot be an object to Government, except at the cities and in the suburbs of Calcutta. At those places (at least at the cities), I am led to believe, from all that I have heard on the subject, that a considerable degree of irritation still prevails on account of the tax, and that years must elapse before that irritation will altogether subside.

13. If this view of the subject be correct, the sacrifice of two or three lacs of rupees (for I do not conceive that the aggregate amount of the tax will exceed that sum) may not perhaps be thought too much to conciliate the affections of the large bodies of people composing the cities and principal towns, and by these means to draw closer the ties which unite the community to the Government.

14. If, however, the produce of the tax be still deemed an object of moment, I would suggest that it be commuted for a tax on the licenses issuable to the several classes of people specified in Section 12, Regulation I. 1811. Such tax would rather aid than obstruct the reform of police, by eventually reducing the number of persons employed in the trades in question, who require to be vigilantly watched by the police; and if the Regulation and tax were extended to the Western Provinces, as might hereafter be done, the produce of the latter would, in all probability, be equal to that of the tax on houses.

15. Should these suggestions appear to merit attention, it may, of course, be also considered whether the tax on houses in the suburbs of Calcutta might not be

Mr. Dowdeswell' Minute, 19 October 1811.

be still continued, where the greater part of the objections which may be urged to the tax in other places do not exist.

16. *Revenue derivable from Lands latterly reduced to Cultivation.*—Any observations which I could make on this subject, would consist only of a repetition of the remarks and suggestions which I have recorded regarding it at the Board of Revenue; I therefore beg leave to submit a copy of that minute, for the information of his Excellency in Council.

17. *Pensions.*—Having a strong impression that considerable abuses existed with respect to the pension list, the attention of the Collectors was, at my suggestion, drawn to the subject, as will appear from the enclosed copy of a circular order issued to them on the 10th of July last. The reports of some of the Collectors have been received, on which such orders as the nature of the case admitted have been passed: the remaining reports will, of course, come under the consideration of Mr. Rocke and Mr. Buller. I apprehend, however, that a more strict inquiry than has been hitherto instituted will be requisite fully to detect and prevent, in future, the abuses above noticed.

I have, &c.

Calcutta, (Signed) G. DOWDESWELL.
19th October, 1811.

Mr. Dowdeswell's Minute above referred to.

Mr. Dowdeswell's Minute, 16 October 1811.

Previously to relinquishing my temporary seat at the Board of Revenue, I am desirous of recording some remarks and suggestions, respecting the best means of drawing a revenue from the vast tracts of land which have been reclaimed from jungle, and from lands gained by alluvion, whether by the recession of the sea or by the alteration of the course of rivers, so far as that object can be accomplished, consistently with the principles on which the permanent settlement was concluded.

Eighteen years have now elapsed since that monument of the wisdom, justice, and moderation of the British Administration was established. It is assumed above, that vast tracts of land have been reduced to cultivation during that period: a point which few, I imagine, will be disposed to dispute, but which, at all events, appears susceptible of easy proof. It is computed by writers on political economy, that the population of a country, where no extraordinary checks oppose its natural progress (which certainly is not the case in these provinces), will double itself in twenty years. If, then, the cultivation of the country had not kept pace with the increase of its population, its produce would, at the present day, be totally insufficient for the support of its inhabitants. Exclusively of this consideration, almost every person's observation leads him to remark the extension of cultivation in one part of the country or another; and we have every reason to suppose, that estates which before only yielded to the proprietors a surplus produce of ten or twelve per cent. on the jumma, now yield them a surplus produce of thirty, forty, or fifty per cent.

It will not, I trust, for a moment be inferred from these remarks, that I have the slightest design of suggesting any measures at variance with the principles of the permanent settlement; that is, with a fair construction of the engagements subsisting between Government and the landholders, or a liberal interpretation of the rules on which those engagements are founded.

Those engagements and those rules guarantee to the proprietors, as I conceive, the full benefit of lands which have been or may be reduced to cultivation, within the ascertained boundaries of their respective estates. It will scarcely, however, be maintained, that this principle extends to the large tracts of land ordinarily called the Sunderbunds; to the territory on the borders of Chittagong and other frontier districts; to the extensive forests which have been more or less cultivated in the interior of some of the districts, and to lands* gained by alluvion in many parts of the country, which so far from being the acknowledged property of any particular individuals, are a perpetual source

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* Churs Decarahs.

Mr. Dowdeswell's Minute, 16 October 1811.

source of dispute, and of the most serious affrays between the proprietors of adjacent lands.

It remains to be considered, whether, after setting aside the lands cultivated during the last eighteen years, in virtue of the immunities granted to the Zemindars by the principles of the permanent settlement, the resumption of the revenues of the remaining lands, as described generally in the preceding paragraph, would be an object to Government. I cannot, of course, pretend to determine, with any sort of precision, what the amount of the revenue might be; I can only observe, generally, that I am strongly impressed with the belief that it would be considerable, compared with the improvement which could be effected in any branch of the existing resources, or with any new tax which could be established in this country. On this point, however, any inquiries may, of course, be made by the Board, which they may deem necessary to enable them to form their judgment on the question.

Should it ultimately be determined to adopt any measures, with the view of drawing a revenue from the lands described in this minute, I would strongly recommend that the course laid down in Regulation VIII. 1811, for cases something similar, be observed in the present instance; that is, that the right of Government to the revenue of the lands in question be first decided by the Revenue Authorities, leaving the individuals, who may thereby deem themselves aggrieved, to try the merits of the case by the institution of a regular suit in the Adawlut.

I now submit the whole to the Board, with my request that this minute may be forwarded, when convenient, to the Vice-president in Council, with the Board's sentiments on the subject. Should it be resolved to adopt any measures, with a view to the resumption of the revenue of the lands above described, I am aware that some circumspection may be requisite, to prevent unfounded apprehension of an infringement of the permanent settlement. I conceive, however, that the line of distinction between the lands which are and are not included in that settlement, as already stated in general terms in this minute, is quite plain and clear; an explicit declaration, therefore, on that point, would necessarily preclude all reasonable grounds for alarm, with respect to the intentions of Government.

16th October, 1811. (Signed) G. DOWDESWELL.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 7th October, 1815.

Revenue Letter from Bengal, 7 October 1815.

Letter to, dated 28th October, 1814. (Par. 38 and 39.) Observations on sales of land for the recovery of arrears of revenue, and requiring estimate of rent payable to Zemindars from lands exposed to sale.

Par. 13. We apprehend that considerable difficulty would be experienced in any attempt to form an accurate estimate of the rent payable to the Zemindars, from estates exposed to public sale for arrears of revenue.

14. The abolition of the office of Canongoe, and the want of village records in which confidence could be reposed, combined with the habitual jealousy of the proprietors, would render any scrutiny of that nature generally fruitless; and it would seldom, we apprehend, be practicable to procure that accurate information and those detailed accounts, on which alone such an estimate could be formed.

15. With these impressions, we have not thought it advisable to institute any inquiry regarding the points noticed by your Honourable Court; but should the office of Canongoe ever be generally revised, and the office of Putwarry placed on a proper footing, less difficulty will certainly attend the discussion of any question of that nature.

(Par. 76 to 91.) Notice Mr. Dowdeswell's Minute, recommending the revival of the office of Canongoe, and regret its suppression. Recommend also the placing of the office of Putwarry on an efficient footing.

24. We shall give every possible attention to the observations contained in these paragraphs; and, in the mean time, the Board of Revenue have been furnished with a copy of paragraphs 79 to 91, and directed to make the remarks and suggestions of your Honourable Court objects of their early and particular attention. It is our intention

Revenue Letter from Bengal, 7 October 1815.

shortly to furnish the Board of Revenue with more explicit instructions regarding the revival of the office of Canongoe, and the reform of the office of Putwarry, in the districts subject to their superintendence, with a view to the more easy adjustment of disputed claims between landlord and tenant, and generally between all persons, from the Sudder Malguzar to the actual cultivator of the soil, and to the accomplishment of the other objects for which those instructions were so eminently useful, previously to the year 1793. It appears to us to be an object of primary importance, to take into consideration the means which should be employed, in conjunction with the agency of the offices of Canongoe and Putwarry, for the purpose of accurately ascertaining the extent and boundaries of estates. The determination of this question will materially facilitate the partition of estates among individuals, and Government will thereby be enabled to derive a revenue from lands which, under the orders of your Honourable Court, are liable to a separate assessment.

(Par. 97) Remark on heavy balances in Tirhoot, Shahabad, Burdwan, and Nuddea, arising from sales of land, and require explanation from the Board of Revenue.

30. A copy of this paragraph has been sent to the Board of Revenue, with directions to furnish the explanation required, which, together with any remarks that may appear to us necessary, will be transmitted to your Honourable Court by a future opportunity.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 14th December, 1811.

Letter to, dated 1st February 1811.

(Par. 15 to 39.) Respecting the information ot the settlement of Cuttack.

Revenue Letter from Bengal, 14 December 1811.

Par. 9. We have considered the observations contained in these paragraphs with all the attention which the importance of the subject, the justness of the principles stated in them, and the respect due from us to the sentiments of your Honourable Court require. At the period of writing them, your Honourable Court was in possession of the regulations adopted for the conclusion of the settlement in the district of Cuttack, and in the Ceded and Conquered Provinces generally. The comparative advantages of permanent and temporary settlements are fully discussed in the minutes of the Members of Government and of the Board of Revenue, to which we had the honour to solicit your attention in our address of the 15th September 1808; and the progress made in the practical discharge of the duty in question has been since fully stated, from time to time, to your Honourable Court. Little, therefore, can be said on the subject on the present occasion, which has not, in one form or other, been already submitted to your consideration. There are only three points noticed in the dispatch of your Honourable Court on which we would wish to offer a few brief remarks.

10. First. In treating of the advantages which may be derived from actual surveys, your Honourable Court observe, " that in the management of the " Conquered and Ceded Territories which have been annexed to the two sub-" ordinate Presidencies, this course has been successfully pursued, &c." Possessing only general knowledge of the measures adopted, with a view to the adjustment of the assessment in the territories dependent on the Presidencies of Fort St. George and Bombay, and of the effect of those measures, we are necessarily precluded from offering any opinion upon the expediency of the surveys made in those parts of the British dominions; but the experience obtained on the subject in Bengal, would by no means warrant us in recommending that a similar course should be observed in the territories dependent on this Presidency. In former times, recourse was not unfrequently had to this expedient; but the chicanery and corruption practised by the large body of native officers necessarily employed in the performance of that duty, the exactions and injustice to which the Zemindars and others were consequently exposed, and the heavy expense with which all such surveys were attended, gradually induced succeeding Governments to abandon the plan of fixing the public assessment by an actual measurement and computation of the produce of the lands of each individual. The practice has long been entirely discontinued, and we are satisfied that the most experienced and capable of the revenue officers would deem the revival of it an evil, burthensome and oppres-

sive to the people, and unproductive of any substantial benefit to the pecuniary interests of the state.

Revenue Letter from Bengal, 14December 1811.

11. We must further remark, that this method of assessment appears particularly unsuited to the condition of the Ceded and Conquered Provinces, where the lands are in general parcelled out into small properties, the joint owners of which are themselves the cultivators of the soil; and a minute scrutiny into the resources of the estates is consequently far more difficult than in provinces where the cultivation is in the hands of tenants holding of superior Zemindars, and where a measurement and survey ascertain the rents payable by the Ryots to the Zemindars, as a preparatory step to the assessment of the public demand on the landholder.

12. It will, of course, be understood, that in the foregoing remarks we allude only to those minute surveys or measurements, to which, as already noticed, recourse was formerly occasionally had, for the purpose of fixing the public assessment. With respect to surveys made by professional persons, with the view of obtaining more correct geographical information of the actual state of the country, we cannot, of course, be insensible of the advantages with which they are attended in every branch of its internal administration.

13. Second. In the nineteenth paragraph of your letter, your Honourable Court is pleased to observe as follows: " In our revenue letter dated 27th Fe-
" bruary 1810 (paragraphs 44 to 47), we communicated to you our opinion,
" that it would be premature to introduce the permanent settlement into the
" Upper Provinces at so early a period of our connexion with them, and in so
" imperfect a stage of our acquaintance with their resources."

14. From that and other passages in your dispatch, it appears to be supposed that the accuracy of our knowledge, respecting the resources of estates on which an assessment is to be fixed, is exactly proportionate to the length of time during which the lands in question may have formed a part of the British territories; but there is reason to believe, that considerable errors were committed in making the settlement of some parts of Bengal and Behar, notwithstanding the length of time during which those provinces had been subject to the British administration. On the other hand, we are not apprized that any material difficulty has been experienced in fixing the assessment in the Ceded and Conquered Provinces; nor have we the slightest ground to believe, that any errors of magnitude have been committed in the performance of that duty. The fact is, that the proper execution of this duty depends much more upon the fidelity of the executive officers, and the efficiency of the controul to which they may be subject, than on any other circumstances. It may be further remarked, that the nature of our revenue institutions is by no means calculated to afford any great facilities in the adjustment of the assessment on landed estates. Under the Native Governments, offices existed (we mean those of the Canongoes and Putwarrees) in which the most minute particulars connected with the rents and revenues of the different estates were recorded. About the period of the conclusion of the permanent settlement in Bengal, Behar, and Orissa, it was deemed proper to abolish the first-mentioned office, and the latter has since remained in a very inefficient and ill-organized state. In stating the fact of the abolition, we by no means intend it to be understood that we concur in the policy of that measure. It is only noticed here for the purpose of shewing, that whatever difficulties or facilities may have attended the conclusion of the settlement of the above-mentioned provinces, the former would not have been removed, nor the latter augmented, had that measure been suspended to the present period. On the same principle, were the settlement which has now been provisionally concluded of Cuttack, suspended during the next ten years, or any other given period, we entertain considerable doubts, whether the duty would be performed in a more efficient manner than that in which it has been already executed. Few things are more naturally seducing than the anticipation of a large increase in the public revenue from an extension of the cultivation of the country; but while it is admitted, on the one hand, that the advantages to the community are incalculably great, and that the benefits derived by Government from it are more and more strongly manifested in each successive year; while, on the other hand,

ctracts of a letter from Europe, dated 1st February 1811.

(Par. 55.) It cannot but be gra-
ying for us to find, that the arrears
e from these provinces (Bengal,
:har, Orissa and Benares) at the

hand, the increase which may be obtained in the public revenue by protracting the settlement is highly problematical, a sound and enlightened policy naturally suggests, that the former advantages, were they less considerable than they are, should not be sacrificed to the precarious benefit of a limited augmentation of the land revenue.

close of the annual accounts have, in the course of nine years, been reduced from Rupees 10,74,287 to Rupees 1,25,649, which is less than one and a half per cent. on the jumma.

(56.) We readily admit, also, that facts like these present a striking illustration of the great benefits which have accrued from the permanent settlement of the lands.

15. Third. It is observed, in the twenty-third paragraph of your letter, that "you doubt not of our being fully "sensible, that in India sudden innovations are to be "avoided, and that all changes, however benignant they "may be in principle or salutary in operation, must be cautiously and gradually "insinuated among a people, with whom established usage holds the place of "almost every recommendation to respect."

16. We trust that the general tenor of our correspondence with your Honourable Court, and the uniform tendency of our measures, will shew that no persons can be more sensible than we are, of the indispensable necessity of guarding against every measure, calculated by its novelty to offend the religious or civil opinions of the natives. We confess, however, that we do not discern, in the arrangement under consideration, any thing which could possibly be productive of that effect. A settlement of the revenue for the life of an individual was by no means unknown under the native governments. Perpetual grants were not unfrequently conferred as favours upon individuals: the permanent settlement is only an istemary grant in the most extensive sense of the word, and comprehending, in its operation, the whole body of the Zemindars, instead of a few favoured individuals.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 19*th June* 1813.

Letter to, dated 9th September 1812.

Revenue Letter from Bengal, 19 June 1813.

Par. 6. In the ninth paragraph of your letter your Honourable Court observes, that "you cannot admit the "policy of realizing the Government revenue by the means of farmers, &c. "and that you give a decided preference to a detailed collection of the revenue from the cultivators of the land by the native cutcherry servants." It of course rests with your Honourable Court to prescribe whatever principles you may judge most expedient for the internal administration of the country; but our own opinion is, that the Company must suffer enormously, if ever the latter system be adopted, to any extent, in this part of India. In recording this sentiment, we are satisfied that we express not only our own opinion, but likewise the opinion of the most intelligent and experienced officers in the Revenue Department. The fact is, that with the concurrent opinion of these officers, it has been an object uniformly, for many years past, of the Revenue Authorities, and of the Governor-General in Council as the head of these authorities, to abolish that system of collection (or, as it is ordinarily called, khas management), throughout the provinces immediately dependent on this presidency. The principal motives for the adoption of this course of policy were, that it was impracticable for the Collectors, engaged as they are with other duties, and situated frequently at a distance of very many miles from the estate or estates which were to be managed, to give that attention to the business which was necessary to promote the cultivation of the lands and superintend the actual collection of the rents. In the district of Cuttack, for instance, the Collector resides at the town so called. Let it be supposed that he has the immediate charge of one estate situated at Balasore, of another at the north-west extremity of the district, and of a third situated on the southern frontier, that it is at a distance of sixty, eighty, or a hundred miles in quite different directions, as will be demonstrable from an inspection of the map, from his ordinary place of residence. In such a state of things, it must necessarily appear quite impracticable for the Collector to exercise an efficient controul over the conduct of the native officers who may be invested with the immediate charge of the lands. It will not be maintained, we presume, that so long as he shall remain at his principal station, the strictest attention which he can give to the reports and the accounts of his native officers, will either enable him to judge of the means which should be employed for the improvement of the estate intrusted to his charge, or to exercise any efficient check over the receipts and disbursements. It is well known that in Cuttack, as indeed in every other district, an inconsiderable part only of the year can be employed by the Collectors in visits to the different parts of the districts subject respectively to their authority: even then it is extremely difficult for the Collectors, on quitting the principal station, to provide for the general collection of the revenues, to controul the disbursements of their treasuries, to superintend the embankments, and to provide for the conduct of other miscellaneous duties, which it would be superfluous to detail in this place. The consequence of these circumstances is, that whenever lands are held khas, the almost exclusive management of them is necessarily confided to native officers, who are entirely disqualified by education and principle for the faithful discharge of a trust of that nature. In cases of that description, the peasantry are subjected to exaction, and the Government to embezzlement, while the lands themselves become every day more and more impoverished, from the want of the fostering care of some person who has an immediate interest in the property.

7. On the grounds above noticed, khas management has for years past been nearly exploded in the territories dependent on these provinces. It continued, however, to prevail in estates belonging to females and minors, who were wards of Government, to a later period than in mehauls of any other description. All the ill effects, however, inherent in khas management having been experienced in estates of that description, by which Government, the proprietor, and the peasantry were equally sufferers, it was resolved at the Board of Revenue, some years ago, to take the earliest opportunities that might occur of letting all such mehauls to farm. Since that period, the estates in question have, generally speaking, been greatly improved, and have yielded a considerable surplus to the proprietors.

Respecting the system of realizing the Government revenues.

8. In the ninth paragraph of your dispatch you are pleased to observe, "That experience has shewn, both "in the extensive territories ceded to the Company by the Nizam in the "Deccan, and also in the pergunnah of Broach under the Residency of "Bombay, where the lands since the period of their acquisition have been "under a ryotwarry plan of management, that the difficulties attending the "system may be surmounted."

9. Possessing only a general and imperfect knowledge of the arrangements adopted for the collection of the revenues in places subject to the presidencies of Fort St. George and Bombay, we cannot pretend to determine whether those arrangements could be introduced with any prospect of success in Bengal. It is possible, however, that more European agency may have been employed in the performance of the duty in question at Fort St. George and Bombay, than the state of the service at this presidency will permit. It is possible, that the circumstances of the three presidencies may vary, as to the extent of the districts, the means of supplying the Collectors with assistants (in Bengal there are scarcely any), and the duties of these officers, which under the presidency of Fort William are multifarious: above all, it is possible that it may ultimately be discovered, as was slowly done in Bengal, that evils of the most serious nature are absolutely inherent in khas management, and that it will be preferable to adopt the farming system.

10. Your Honourable Court, in treating this subject, is pleased to observe, that the system in question cannot be made to attain all the advantages of which it is susceptible, until a local survey, which ought ever to form the ground-work of this system of collection, can be completed.

11. We are not insensible of the inconvenience arising from relying, as is ordinarily done, on the zemindarry accounts, including those of the Canongoes and Putwarrees, in districts in which such offices exist, in the adjustment of demands for rents from the Ryots and tenantry, and in fixing the assessment on estates: but still we think, that this inconvenience is light, compared with the evils resulting from the chicanery, exaction, and deception of every sort practised by native officers, when employed to make measurements

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ments and jummabundies. On this subject, however, we can only repeat the remarks contained in the tenth and eleventh paragraphs of our dispatch of 14th December 1811, which has probably already received the consideration of your Honourable Court.

Extract.

" In treating of the advantages which may be derived from actual surveys, " your Honourable Court observes, that ' in the management of the Conquered " ' and Ceded Territories which have been annexed to the two subordinate " ' Residencies, this course has been successfully pursued, &c.' Possessing " only a general knowledge of the measures adopted, with a view to the adjustment of the assessment in the territories dependent on the Presidencies of " Fort St. George and Bombay, and of the effect of those measures, we are necessarily precluded from offering any opinion upon the expediency of the surveys " made in those parts of the British dominions; but the experience obtained on " the subject in Bengal would by no means warrant us in recommending that " a similar course should be observed in the territories dependent on this presidency. In former times, recourse was not unfrequently had to this expedient; but the chicanery and corruption practised by the large body of native " officers necessarily employed in the performance of that duty, the exactions " and injustice to which the Zemindars and others were consequently exposed, " and the heavy expense with which all such surveys were attended, gradually " induced succeeding Governments to abandon the plan of fixing the public " assessment, by an actual measurement and computation of the produce of the " lands of each individual. The practice has long been entirely discontinued; " and we are satisfied that the most experienced and capable of the revenue " officers would deem the revival of it an evil, burthensome and oppressive to " the people, and unproductive of any substantial benefit to the pecuniary interests of the state. We must further remark, that this method of assessment " appears particularly unsuited to the condition of the Ceded and Conquered " Provinces, where the lands are in general parcelled out into small properties, " the joint owners of which are themselves the cultivators of the soil, and a " minute scrutiny into the resources of the estates is consequently far more " difficult than in provinces where the cultivation is in the hands of tenants holding of superior Zemindars, and where a measurement and survey ascertain " the rents payable by the Ryots to the Zemindars, as a preparatory step to the " assessment of the public demand on the landholder."

Regarding the farming system in Cuttack.

12. In the tenth paragraph of your dispatch, your Honourable Court is pleased to observe as follows. " We are the " more suprised at your having had recourse to the farming system in Cuttack, " because we find, from your late advices, that in the Upper Provinces, where " it seems to have been prevalent, you have considered the resumption of the " farms to be so desirable in itself, as to justify considerable sacrifices on the " part of Government for its attainment." But we confess that we do not discern any analogy between the case of the Rajah of Khoordah, who had declined to engage for the revenue of his estate, and those of the powerful Talookdars in Allighur. In the former, the alternative was, whether the lands should be let to farm or held khas; in the latter, whether the lands should remain in farm to those Talookdars, or whether the settlement should be made with the Zemindars, the rightful proprietors.

13. In the former case, every step had been taken to induce the Zemindar to engage for the payment of the revenue of his estate, on such terms as appeared reasonable to Government. He declined it, and the lands were let to farm; not as a preferable thing, by any means, to the conclusion of a settlement with the Zemindar, but as one less replete with inconvenience than khas management.

14. In Allighur, every motive of justice towards the excluded proprietors was combined with every consideration of policy, in restoring the Zemindars to the possession and management of their estates. By this arrangement, a numerous body of landholders were restored to the possession of their estates, from which they had been wrongfully excluded for years, and the influence of persons who were not deemed extremely well affected to the British interests was materially abridged. With respect to the compensation which was granted, in the form of jaghires, to those persons, it appears to us to sink into absolute insignificance,

Revenue Letter from Bengal, 19 June 1813.

significance, when weighed against the powerful motives of policy and justice which dictated these arrangements.

15. But whatever difference of opinion may exist in regard to the farming system and khas management, we think it a just subject of regret, that the expediency of either arrangement should, at the present moment, be so little settled, that while your Honourable Court is expressing, in the most unqualified terms, an opinion in favour of the latter system, the Revenue Authorities in this country should not only be entertaining, but we may say, invariably acting upon the opposite principle.

16. The terms of your Honourable Court are, that "you cannot admit the "policy of realizing the Government revenues by means of farmers." If this was intended as a general instruction, as the terms of it seem to imply, it would not only authorize us, but might, in the opinion of many, appear to require us to abolish that system of management altogether, and to establish a khas collection wherever the settlement could not be made with the Zemindars. In order, however, to put your Honourable Court in possession of the fullest information on the subject, we have desired the Board of Revenue and the Board of Commissioners to furnish us with their sentiments on the points here noticed: on the receipt of the required reports, the discussion of the subject will be revived.

(Par. 11 to 14.) Remarks in regard the permanent settlement of Cut-ck, and referring to paragraphs 15 40 of Court's letter of the 1st Fe-ruary 1811.

17. We propose, whenever the severe pressure of other duties will permit, to address your Honourable Court, generally, on the subject of the permanency of the settlement proposed to be established in the Ceded and Conquered Provinces: at present, we only deem it necessary to forward to you, in addition to the communication made to your Honourable Court on 30th October last, and to the Secret Committee on the 9th October, 1812, the enclosed printed copy of a Regulation* regarding the depending temporary settlement of the district of Cuttack. That Regulation will inform you specifically of the arrangements ordered to be adopted, with respect to that question, in that district, and more ample details will be submitted to you hereafter.

18. The remarks of your Honourable Court, respecting the inconvenience attendant on the frequent removal of the public officers, especially in situations like Cuttack, appear to us perfectly just; but we confess that we do not discern how that incovenience is to be avoided, in a service constituted as this is, in which a never-ceasing call exists for the service of efficient officers, to fill vacancies occasioned by resignations, deaths, or other occurrences, and in which the principles of justice require that due attention should be given to the claims of seniority.

REVENUE LETTER *from* BENGAL,

Dated 17th July 1813.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, Ceded and Conquered Provinces, 17 July 1813.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Honourable Sirs:

Par 1. We have, more than once, expressed our intention of submitting to your Honourable Court, a detailed reply to the orders contained in your dispatches of the 27th November 1811, and the 15th January 1812, respecting the permanency of the settlement in the Ceded and Conquered Provinces, including Cuttack.

2. It cannot be denied, that no duty can engage the attention of a Government, of greater importance than that of fixing in perpetuity the assessment on the lands: it is equally indisputable, that whether we look at the finances of Government, when the orders on that subject were passed by the late Governor-General in Council, or at the present moment, the state of them urgently requires, that every possible improvement should be effected in the public resources. It consequently follows, that whatever advantages might, in other respects, attend a measure of that nature, both our predecessors and ourselves

must

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* Regulation I, 1813.

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must have hesitated in the adoption of it, supposing that it was calculated to reduce the pecuniary resources of Government below the means which might otherwise be drawn from the country: but, in our judgment, it may be successfully maintained, that taking any term of years which may be judged proper, Government will actually derive, during that period, a greater revenue from the Ceded and Conquered Provinces by means of the permanent settlement, than could, with any sort of reason, be expected to be drawn from those territories under temporary assessments.

3. But previously to stating those arguments, on which we chiefly rely for the establishment of that position, it is proper to reply to the objections which have been offered to the permanency of the assessment, in the dispatches of your Honourable Court already referred to, and to the plan suggested by you for a variable land-tax. Those objections may, we think, be reduced to the following heads, viz.

First. The defective materials at present possessed by us for fixing the assessment in perpetuity.

Second. The disappointment experienced in Bengal, &c. with respect to the other branches of the public revenue.

Third. The inexpediency of the arrangement considered with reference to the peculiar character of the natives.

Fourth. The loss which must be experienced from the measure in question, in consequence of the depreciation of the precious metals.

4. We shall beg leave to offer a few remarks on each of those points.

First Head.

5. Under the first head of the present discussion, your Honourable Court is pleased to observe as follows: " We have uniformly been of opinion, that " supposing the principle of the permanent settlement in the Bengal provinces " to have been as politic and wise, as the sentiments which dictated it certainly were liberal and disinterested, a similar settlement ought not hastily " to be introduced into territories which have but recently devolved under " our authority, and with the resources of which we must have been imperfectly acquainted." You further add, " that the Company had been in " possession of Bengal for nearly thirty years, before the Government fixed " limits to its demands upon the lands."

6. From the foregoing information it must necessarily be inferred, that you consider our sources of information more or less adequate to the accomplishment of the important duty of fixing the assessment, entirely proportioned to the length of time during which we may have held possession of the country. We think, however, that little grounds will appear to exist for that opinion, if a reference be made to the real nature of the accounts, and means of information, by which the revenue authorities are guided in fixing the assessment, whether temporary or permanent, on estates. Those sources of information are, the accounts deposited in the offices of the Collectors themselves, or what are usually called the sudder serishta, the zemindarry accounts, and the accounts of the Canoongoes and Putwarrees. It will be naturally observed, that accounts of the three latter descriptions should be received with circumspection, lest the Government be defrauded by false and fabricated statements. The justness of such objections will scarcely be disputed; but in whatever degree they are founded, they apply equally, whether the duty of forming a permanent settlement of any estates be undertaken at a recent period, after they have been subjected to the British Government, or, as your Honourable Court observes, was the case in Bengal, at the expiration of thirty years afterwards. The zemindarry dufter, and the serishtah of the Canongoes and Putwarries, are not contrivances and institutions of the British Government, but of the governments which preceded us, and existed at least in as complete a form under the latter, as under our administration. If then these documents can in any case be sufficiently relied on, to serve as a basis for the adjustment of an assessment, they may be equally well applied to that purpose at one period as at another. If, on the other hand, sufficient reliance cannot be placed on those

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those accounts, the idea of a permanent settlement must be altogether abandoned; for, generally speaking, there are absolutely no other documents which can be applied to the object in view.

7. It may be urged, perhaps, that the circumstances here noticed furnish a strong argument for those local surveys and valuations, to which your Honourable Court has, in more than one passage of your dispatches, adverted, and which are stated to have been attended with such beneficial effects in other parts of India. But we know nothing that we should more strongly deprecate, than the undertaking of such surveys and valuations, in the territories immediately dependant on this presidency. The objections which exist to any arrangements of that sort need not, we believe, be more fully or strongly stated, than they are in the following transcripts of paragraphs 10 and 11 of our dispatch of the 14th December 1811.

8. In treating of the advantages which may be derived from actual surveys, your Honourable Court observes, " that in the management of the Conquered " and Ceded Territories which have been annexed to the two subordinate presi" dencies, this course has been successfully pursued," &c. " Possessing only " a general knowledge of the measures adopted with a view to the adjustment " of the assessment in the territories dependent on the presidencies of Fort St. " George and Bombay, and of the effect of those measures, we are necessarily " precluded from offering any opinion upon the expediency of the surveys " made in those parts of the British dominions; but the experience obtained " on the subject in Bengal would by no means warrant us in recommend" ing, that a similar course should be observed in the territories dependent on " this presidency. In former times, recourse was not unfrequently had to this " expedient; but the chicanery and corruption practised by the large body of " native officers, necessarily employed in the performance of that duty, the " exactions and injustice to which the Zemindars and others were conse" quently exposed, and the heavy expense with which all such surveys were " attended, gradually induced succeeding Governments to abandon the plan " of fixing the public assessment, by an actual measurement and computation " of the produce of the lands of each individual. The practice has long been " entirely discontinued; and we are satisfied that the most experienced and " capable of the Revenue officers would deem the revival of it an evil, bur" thensome and oppressive to the people, and unproductive of any substantial " benefit to the pecuniary interests of the state.

9. " We must further remark, that this method of assessment appears par" ticularly unsuited to the condition of the Ceded and Conquered Provinces, " where the lands are in general parcelled out into small properties, the joint " owners of which are themselves the cultivators of the soil, and a minute " scrutiny into the resources of the estates is consequently far more difficult " than in provinces where the cultivation is in the hands of tenants holding " of superior Zemindars, and where a measurement and survey ascertains the " rents payable by the Ryots to the Zemindars, as a preparatory step to the " assessment of the public demand on the landholders."

10. We have already admitted, that the village accounts above-noticed should be received with circumspection; but when such precautions have been duly observed, they have been found fully adequate to the object for which they were required. At all events, much greater confidence can be reposed in them, because they are not easily falsified or fabricated, than can be done in the accounts of local surveys and valuations made almost exclusively by the agency of native officers, not holding any permanent appointments under Government, but employed *pro hâc vice* in a duty, for which, as already noticed, they are quite disqualified, by the want of general principle and the thirst of illicit gain.

11. Your Honourable Court seems to be fully sensible, that in forming the settlement of Bengal, Behar, and Orissa, at the expiration, as already noticed, of nearly thirty years from the period of the acquisition of those provinces, very considerable errors were committed in the adjustment of the assessment.

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12. To the errors thus committed, after so long experience of the resources of the Lower Provinces, may be opposed the regularity and propriety with which the depending settlements have been formed in the newly acquired territories; the strict attention which has been given, both to the rights of individuals and of Government, in the performance of that duty; and the signal success[*] which, under that settlement, has attended the collection of the public revenue. The conclusion of the settlement of a part, at least, of those provinces, may of course be now postponed at the discretion of your Honourable Court; but there is no truth of which we are more fully persuaded, than that the accounts and papers required for that purpose, will not hereafter be more ample and complete than they are at present, while the agency required for the superintendence of the duty may be much less efficient.

13. One of the reasons assigned by your Honourable Court for not hastily establishing a permanent settlement in the Ceded and Conquered Provinces is, that "the permanent settlement, which had been introduced into the province of Dindigul, totally failed; and that after sustaining a considerable loss of revenue, the Madras Government had been obliged to resort to the establishment of a system of village leases." But we cannot possibly anticipate any such failure in the territories immediately dependent on this presidency. It will have been seen from our dispatch of the 19th June last, that the revenue of the Provinces ceded by the Nuwab Vizier had been realized, with a balance only of about two and a quarter per cent.; that the revenue likewise of the Conquered Provinces had also been realized with a balance only of about one and one-fifth per cent.; and that the revenues of the district of Bundlecund had been realized, with a balance only of about nine anas and five pice per cent. In like manner, the revenues of the district of Cuttack for the year 1811-12 have been collected, with a balance of about one and a half per cent. on the jummat[†]. By Regulation X, 1807 (to which we shall have occasion more particularly to refer in a subsequent part of this dispatch) it was intended, that the jumma thus realized and brought to account should form the basis of the permanent assessment; or to speak with greater precision, that the jumma of the last year of the settlement in question should itself constitute the permanent assessment. It will not, we presume, be denied, whatever difference of opinion may exist on other points, that a permanent assessment was calculated to promote the agricultural prosperity of the country, and consequently to facilitate the perception of the public revenue. If, then, the jumma has been realized with such inconsiderable arrears during the late temporary settlement, under all the disadvantages attendant on arrangements of that nature, and with seasons far from favourable, what ground, it may be asked, can exist, for apprehending that any failure should arise, under circumstances best calculated to promote the general improvement of the country? The fact is, that we cannot possibly apprehend any such adverse consequences, but from the discouragement which may be given to the improvement of the lands, by measures of a contrary tendency.

Second Head.

14. In the seventy-eighth paragraph of your dispatch of the 15th January 1812, your Honourable Court is pleased to observe as follows:

15. "That the hopes which were entertained, at the period of the introduction of the permanent settlement into Bengal, of Government being able to compensate itself for the sacrifice which it made, in fixing to perpetuity the maximum of its claims upon the land by taxation on other objects, have not been realized, will be manifest, on comparing the amount of the public revenue at that time and the present, together with the sources from which at the two epochs that revenue was and is derived."

16. It is impossible to say to what degree your Honourable Court or the local Government of this country may have expected, in limiting the demand on the lands in the provinces of Bengal, Behar, Orissa, and Benares, that the other branches of the public revenue should be improved, or how far new taxes might be established. But if you will be pleased to compare the produce of the different branches of the public revenue, specified in the margin[‡], at the period

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[*] See general letter, dated 19th June 1813.

[†] Rupees 23,290.

[‡] Salt, opium, spirituous liquors and intoxicating drugs, customs, and stamps, established since the conclusion of the permanent settlement.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 17 July 1818.

period of the conclusion of the permanent settlement, with their present produce, you will find that a very considerable improvement has been effected during the intermediate period. It will scarcely be denied, that the population will nearly keep pace with the agricultural improvement of the country: it may consequently be naturally expected, that the revenue derived from each of those sources will continue to improve in future, as they have done during the last twenty years. It is not, however, solely from an augmentation of the population that this effect may be produced, but likewise from an improved system of collection. The Government customs and town-duties furnish a direct proof of the justness of this observation. In our dispatch of the 19th June last we had the honour to state, that we were then endeavouring to establish an improved system for the collection of the duties on spirituous liquors and intoxicating drugs. Improvements of this nature can only be gradual; but it is at present quite impossible to state how far they may ultimately be carried. In offering these observations to the consideration of your Honourable Court, we confess that we rely much more on improving the existing resources, than on the establishment of new taxes, which we do not hesitate to acknowledge is attended with great, and in the present state of the country, perhaps, with insuperable difficulties. In treating of the "sacrifice" which Government was supposed to make by the formation of a permanent settlement, we have already observed, with respect to the Ceded and Conquered Provinces, that the Company would, in our opinion, actually derive, in any given term of years, a greater revenue from these territories by means of a permanent settlement, than it could possibly do from temporary assessments. The same remark is in substance applicable to the province of Bengal, &c. By this we mean, that although the Zemindars now derive very considerable advantages from the improvements made in their estates, the Government has sustained no loss whatever; and for this plain reason, because without such settlement, those improvements would not, generally speaking, have taken place. But setting this argument aside for the present, it seems to be of importance to inquire, what can justly be deemed a "sacrifice" in cases of this nature. In fixing assessments, the usual process is to deduct from the gross resources about five per cent. on account of charges of collection, to set apart ten per cent. for the support of the Zemindar and his family, and to consider the remainder as the public assessment; that is, to take the largest possible share for the state, and to leave the smallest possible share for the tenant and his dependants. Under such circumstances, it may be asked, can any country be possibly expected to improve, unless the natural influence of arrangements like these be counteracted by an assured prospect to the landholders, of hereafter enjoying more adequate means of subsistence from the gradual improvement of their lands? The right of property in the soil is no longer a question; but the benefits which the Zemindars are to derive from that right seem to be almost as unsettled, as when a former Governor-General,* whose sentiments your Honourable Court will not be less disposed than ourselves to respect, recorded the following emphatic observations on this interesting subject. "They "(the Zemindars) are to have their property in farm for a lease of ten years, "provided they will pay a good rent for it, and this property is then to be "again assessed at whatever rent the Government of this country may at that "time think proper to impose. In any part of the world, where the value of "property is known, would not such a concession of a right of property in the "soil be called a cruel mockery?"

Third Head.

17. With respect to the third head to which we have reduced the present discussion, your Honourable Court is pleased to observe as follows: "To the "formation of any system connected with the administration of India, we are "fully aware that, besides a studious attention to the general principles of "political economy, an intimate knowledge of the character and manners, "the habits and prejudices of the natives, is required."

18. If by this observation nothing more was intended, than that in all our arrangements strict attention should be given to the character, the manners, the habits, and even to the prejudices of the people, nothing can be farther from our intention, than to dispute the justness of a doctrine on which, in our judgment,

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* Lord Cornwallis.

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judgment, not only the security of the public revenue, but the very existence of the Indian empire, radically and essentially depends: but if the observation above-cited may be construed to imply, that the project of a permanent settlement was, in any respect, at variance with that character, and with those manners, habits, and prejudices, we confess that we cannot discern any grounds for that opinion. The natives in the Ceded and Conquered Provinces are, like the natives of Bengal, Behar, and Orissa, divided into two great classes of Hindoos and Mahomedans. The character of a people will always mainly depend upon their religion; but more especially among the Hindoos (who constitute nine parts in ten of the whole population), whose civil rites are so closely blended and interwoven with their religious duties. The same observation is applicable, although not perhaps in the same degree, to our Mahomedan subjects. If these observations be allowed to be well-founded, it must equally be admitted, that we had no peculiar habits, manners, or prejudices, in the natives of the Ceded and Conquered Provinces, to consider, but what we had been daily in the habit of contemplating in the provinces of Bengal, &c. The only feature, indeed, in which they appear to differ from each other, is, that the former, owing to the vices and defects of the preceding government, frequently manifest a more refractory spirit than what prevails in the Lower Provinces. But instances without number might be adduced of the same refractory spirit among the natives, even of the latter provinces, for years after the accession of the British Government, until the inhabitants gradually found that their own interests were better promoted by the cultivation of the arts of peace, than by an indulgence in those habits of oppression towards their inferiors, and of resistance to public authority, to which they were before so much addicted. This alteration in their character, which is manifest to every person of long experience in this country, appears to us to be the natural fruit of the unremitting efforts made for the improvement of the administration of justice, and of the limitation established in regard to the demand of Government on the lands. But whatever the character of the natives of the Ceded and Conquered Provinces may be, there seems to be one universal principle, viz. that of self-interest, which must necessarily render a permanent settlement, as opposed to temporary assessments, highly desirable and satisfactory to them. The principle here noticed could not have failed to produce that effect, even if permanent settlements had been, in the most complete manner imaginable, novel to their minds. But the fact is, that it was nothing less than novel. That the Asiatic governments have never carried their moderation so far as to grant permanent settlements to whole bodies of people, is true; but it is not less true, that they have frequently granted settlements, at least for the natural lives of the grantees, as boons to favoured individuals, under the denomination of mokerery and istimrary grants. To say that the natives know how to appreciate such grants, is merely to say, that they, like the rest of mankind, are sensible of the value of arrangements which fix and limit the demand upon them, secure to them the whole produce of their labour beyond the amount of such demand, and exempt them from the vexation and exaction almost inseparable from the revision and re-adjustment of the assessment on their estates. But it would be superfluous to dwell on topics like these, which, we conceive, require only to be stated to command universal assent.

Fourth Head.

19. Considerable apprehensions appear to be entertained, lest in fixing the assessment in perpetuity, the intrinsic value of the public revenue should be reduced by the depreciation of the precious metals, although its nominal amount may remain undiminished. It is a difficult task, reasoning *à priori*, to judge in what degree the increased influx of specie into Europe, which has unquestionably tended for several years past to reduce in that quarter of the globe the value of gold and silver, will contribute to produce the same effect in Asia. We say in "Asia" broadly; because if the influx of specie into this country, under the commercial relations which subsist with the mother country and some other parts of Europe, and which lately did subsist with America, were confined to our Indian possessions, it is natural to conclude, that these colonies would feel the influence of such augmentation of specie; or in other words, that the value of the precious metals would, from that cause, be gradually reduced. But even admitting the influx of specie to be gradually increased,

creased, there exist so many drains for the diffusion of it through every part of Asia, not excepting China, that it is presumable, its influence cannot, but at a very remote period indeed, be felt in this country.

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20. It is not, however, solely by the diffusion of the precious metals, imported at Calcutta, Fort St. George, or Bombay, through the different states of Asia, that the tendency of such influx to depreciate their value would be counteracted. A great demand, as your Honourable Court is fully aware, has for some years past existed for supplies of bullion from this country to England, and the exertions made for the accomplishment of that object are fully before your Honourable Court in another department. It may possibly be urged, that this demand is only of a temporary nature, and that on the return of peace its urgency will cease. The re-establishment of peace is, however, very uncertain; and the renewal of war a contingency which, judging from the history of the world down to the present time, may be considered as an occurrence by no means improbable. On all occasions of that nature, a demand will probably exist for supplies of bullion from this country; and we cannot but think, that it is more to be apprehended that the country should be drained of its circulating medium, than that the value of the money should be depreciated from a gradually increasing stock of the precious metals. But even supposing the stock of precious metals numerically to increase in this country, it does not follow that their value will therefore be depreciated. These provinces are, and have long been, in a progressive state of improvement. The population, it cannot be doubted, has very materially increased: the increased influx of specie may, therefore, be only proportioned to the increase of the population, and the augmented stock of all the necessaries of life. In other words, admitting, for the sake of argument, the supposed increase of gold and silver, they may still stand in the same ratio to the stock of consumable commodities as they did some years ago, when the quantity, both of those metals and of such commodities, was much smaller than at present. It is scarcely necessary to add, that the same effect may continue to be experienced for years, or even centuries to come.

21. It is likewise worthy of observation, that the habit of hoarding, so prevalent among Asiatic states, must tend, by withdrawing a large portion of the precious metals from circulation, to uphold the value of the remainder. There is scarcely a state in India, or perhaps in Asia, to which this remark is not applicable. By these means enormous sums are annually withdrawn from circulation; and this miserable policy is carried so far by some of the existing powers, that they are known to suffer the extremities of distress, before they can be induced to open their coffers to supply the exigency of their governments.

22. But a more accurate judgment may be formed of this question by a reference to past experience, than by any reasoning with respect to the future, which is, of course, liable to be overset by the influence of events, which no human prudence can control or even foresee. Considering the subject then in that point of view, we beg leave to observe, that notwithstanding the depreciation which the precious metals have experienced in Europe, it is not apparent, from such inquiries as we have been enabled to make on the subject, that this effect has been felt in this country. In expressing this opinion, we of course refer to the ordinary standard for judging of a question of this nature, viz. the price of grain and the wages of labour; neither of which have, as far as we have the means of judging, been generally enhanced in this country, since it has been subjected to the British Government. In other words, a given quantity of gold and silver will at present command the same quantity of grain and labour (which of course materially influence the price of all other commodities the growth or produce of the country) as heretofore. It is impossible, under those circumstances, to admit the supposition, that the precious metals have been depreciated.

23. In a minute prepared by Mr. Colebrooke, before he vacated his seat in the Supreme Council (of which the enclosed is a copy),* it is suggested, that the loss which might otherwise be experienced from the eventual depreciation of

* See page 194.

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of gold and silver might be prevented, by converting the engagements subsisting between Government and the landholders for a specific amount in specie, into engagements for the market value of a specific quantity of corn. The advantages or disadvantages of this plan are proposed to be reciprocal; that is to say, if the market price of corn should rise, Government should be entitled to an increase of revenue, and if it should fall, the Zemindars should be entitled to a reduction of jumma. But notwithstanding the very respectable quarter whence this suggestion has originated, we cannot but apprehend, that it would be attended with the most serious difficulties in practice. Should the price of grain fall in however small a degree, the Zemindars would immediately claim a reduction of the assessment, and the Government must immediately comply with the demand, from the regard due to its character for good faith; but should the price of corn be enhanced, although as a matter of right Government would be equally entitled to an enhancement of the jumma, every delay and artifice would be practised by the landholders, in order to frustrate claims, just indeed in themselves, but calculated, from their nature, to excite the greatest possible degree of counteraction and dissatisfaction on the part of the large and powerful body liable to be affected by them.

24. We shall only trouble your Honourable Court with one more observation on this branch of the subject, which is, that the consequence here contemplated is at all events remote and contingent, while the effect which would be produced by the permanent settlement, not only with respect to the public revenue, but likewise in the branches of the administration (as will be more particularly noticed hereafter), would be almost instantaneous. Whether it be advisable to sacrifice advantages of that sort, with the view of providing against an evil which at present can only be contemplated in speculation, and which may never have a real existence, we submit to the deliberate consideration of your Honourable Court.

25. We now beg leave to advert to the two plans suggested by your Honourable Court, for the establishment of such a variable land-tax as shall enable Government to participate in the growing resources of the country. The first is, to revise the assessment at the expiration of a given term; the second, to do the same on the succession of every new proprietor. Both plans, we confess, appear to us liable to great, or even insurmountable obstacles. Were the former adopted, it would be the obvious interest of the proprietors, as will be more particularly shewn in a subsequent part of this letter, to neglect the cultivation, and deteriorate their estates, as much as possible, during the latter years of the term, with the view of obtaining a lighter assessment (which must, of course, be fixed in each, with reference to the actual produce of the lands) during the ensuing term of years.

26. The other plan suggested, viz. that of revising the assessment on the succession of every new proprietor, is not liable exactly to the same difficulty; but it is exposed to another, of scarcely less magnitude, which is, that estates in this country are frequently, we may say indeed ordinarily, held in joint tenancy. It would be at variance with the very principle of the plan, as we understand it, to subject the estates to a revision of the assessments on the death of one of the proprietors, while there were several others surviving; and the same objection would, of course, arise on the death of every other partner, *ad infinitum*.

27. Exclusively of this consideration, estates would be of little value when exposed to sale for the recovery of arrears of assessment, if the jumma were only to remain fixed during the life of the former proprietor. It is the permanency of the asessment which can alone render the lands substantial security for the public demand.

28. In treating of this question, that is, a variable land-tax, your Honourable Court is pleased to observe, " that it is no demerit, at least in the plan now " brought forward for discussion, that the suffrage of one of the most en-" lightened writers on political economy may be quoted in its favour. In all " the variations of the state of society, says Dr. Adam Smith, in the improve-" ment and in the declension of agriculture, in all the variations of the value " of silver, and in all those in the standard of the coin, a tax of this kind

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" would, of its own accord and without any attention of Government, readily " suit itself to the actual situation of things, and would be equally just and " equitable in all those different changes." But we submit, that the suggestion of the celebrated author of the " Wealth of Nations," on this point, is stated in the most qualified manner possible, or rather that it is purely hypothetical. " If," says that able and profound writer, " by such a system of administration " a tax of this kind could be so managed, as to give not only no discourage- " ment, but on the contrary, some encouragement to the improvement of land, " it does not appear likely to occasion any other inconveniency to the landlord, " except always the unavoidable one of being obliged to pay the tax." In such case alone, as we understand the passage, the effects above-stated would ensue.

29. But we maintain, that no scheme can be devised, by which a variable land-tax shall not operate as a discouragement to agriculture: certainly not in opposition to Dr. Adam Smith, but in perfect concurrence with the sentiments delivered by him on the subject. The following further extract from that enlightened author, may serve to set the question in its true point of view. " The discouragement which a variable land-tax of this kind might give to the " improvement of land, seems to be the most important objection which can be " made to it. The landlord would certainly be less disposed to improve, when " the sovereign, who contributes nothing to the expense, was to share in the " profit of the improvement."

30. With reference to the same author, your Honourable Court is pleased to intimate, that one of the advantages attendant on a plan of that sort is, that it would tend to draw the attention of the sovereign power to the improvement of the land, from a regard to the increase of its own revenue. But we cannot possibly anticipate a failure of that essential duty, either on the part of the authorities in this country, or of the controuling power at home. That duty, properly understood, consists, as we conceive, in the construction of roads, bridges, canals, and where the natives of the country may require it, of embankments; or in other words, of such works as are calculated to promote the general prosperity of the country. And even under the system of a permanent settlement, the Government had an inducement to create and promote these improvements, little, if at all inferior to that which is stated by your Honourable Court as attendant on the plan of a variable tax; since although these improvements do not produce a direct accession of revenue, they indirectly augment other branches of its available resources. That duty certainly has not been neglected, although the practical discharge of it has necessarily been limited, as it must be under any circumstances, by the actual state of the finances. Exclusively of the works of that description, Government has been in the habit of making large advances for the cultivation of the country, under the denomination of tuccavy: but we are far from recommending an extension of that plan. It is necessarily confined in its operation to the estates of a few individuals, or at all events to an inconsiderable portion of the country. It is only in improvements of a very general and comprehensive nature in which Government should, in our apprehension, interfere; the rest may be safely left to the great body of people, if the profits of their industry and capital be duly secured to them.

31. " If," says your Honourable Court, " a duty of this nature be imposed " upon the Government of India, &c. &c. it will be difficult to reject the conclu- " sion, that the sovereign has a right to indemnity for the expense incurred in " the undertaking." It will scarcely be maintained, we presume, after a perusal of paragraph 16 of this dispatch, that the assessment can at present be raised higher than it is, with the view of indemnifying Government for the expense which it may incur in the execution of works of the nature of those above described. If then a variable land-tax cannot be established, without discouragement to agriculture, which it is the main object of this address to shew, it follows, that it would be preferable to limit undertakings of that sort to works of indispensible necessity, or to seek the indemnity for them by some other means, rather than check the agricultural improvement of the country. This may perhaps, in particular cases, be done by means of tolls; but, at all events, Government will, generally speaking, receive a full indemnification for all expense

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pense so incurred, although indirectly and insensibly, by the facilities afforded by those means to commerce, and by the consequent improvement of the customs.

32. With respect to the improvement of the rural economy of the natives, on adverting to the vast extent of country and its immense population on the one hand, and to the very limited number of Europeans employed in the collection or superintendence of the revenue, on the other, we apprehend that all improvements of that nature must generally, if not entirely, be left to the natural effects of time, and to the gradual adoption, by the natives themselves, of such improvements as they may find conducive to their own interests. This is a principle which is never dormant; and although its operation may be in some measure retarded, by the peculiar character of the natives, which renders them very adverse to the adoption of such suggestions as deviate from established usage, it cannot fail to produce, in part at least, those effects which result from it in every state of society, which enjoys, in its proper degree, the protecting influence of Government.

33. But although we cannot, for the reasons above-stated, recommend that either of the plans suggested by your Honourable Court be carried into effect, we think that there is another mode, free at least from the difficulties above-stated, by which Government might secure to itself a share in the progressive improvement of the country. This, however, requires to be explained at some length, and with reference to the subsisting arrangements in Bengal. It was a leading principle of those arrangements, that the Zemindars, after paying the assessment then fixed on their estates, should themselves enjoy the remaining produce, whether arising from lands then in an actual state of cultivation, or from such as might be afterwards cultivated, by the application of their capital and industry. No very determinate ideas, however, appear to have been formed, with respect to the extent of the latter immunity. As the question at present stands, it may be construed to mean lands included within the limits of the estates of the Zemindars respectively, or the wastes generally, which exist more or less in every district, especially on the frontiers of other states. The subject was lately brought under our consideration by Mr. Dowdeswell, on quitting his temporary seat at the Board of Revenue. The following is a transcript of a part of his remarks on the subject. "It will not, "I trust, for a moment be inferred from these remarks, that I have the "slightest design of suggesting any measures at variance with the principles "of the permanent settlement; that is, with a fair construction of the engage-"ments subsisting between Government and the landholders, or a liberal in-"terpretation of the rules on which those engagements are founded.

34. "Those engagements and those rules guaranteed to the proprietors, as "I conceive, the full benefit of lands, which have been, or may be reduced to "cultivation, within the ascertained boundaries of their respective estates. It "will scarcely, however, be maintained, that this principle extends to the "large tracts of land ordinarily called the Sunderbunds; to the territory on the "borders of Chittagong and the other frontier districts; to the extensive forests "which have been more or less cultivated in the interior of some of the dis-"tricts, and to lands* gained by alluvion in many parts of the country, which "so far from being the acknowledged property of any particular individuals, "are a perpetual source of dispute, and of the most serious affrays between "the proprietors of lands adjacent."

35. From the proceedings which may have already come under the consideration of your Honourable Court, you may have observed that we did not entirely agree with Mr. Dowdeswell on the subject, and thought that no measures should be adopted for deriving a revenue from the lands, reduced of late years to a state of cultivation, except in the extensive tract ordinarily called the Sunderbunds. This opinion was, of course, in part at least, founded on the indefinite manner in which the question had been left at the conclusion of the permanent settlement, and on the apprehension, under those circumstances, of shaking the confidence of the people in the stability and permanency of the assessment.

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* Churs Deearahs.

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36. But whatever opinion may be entertained on that point, in regard to Bengal, &c. now that the settlement has been long since concluded in those provinces, no objection can, in our judgment, exist, to deriving an increase of revenue from the gradual cultivation of the wastes in the Ceded and Conquered Provinces, which are the *immediate* property of the state. For the accomplishment of this purpose, it only seems necessary to declare, that the Zemindars shall be entitled to the full benefit arising from the cultivation of any wastes, actually situated within the limits of their estates; but that if they reduce any lands to cultivation beyond those limits, they shall be liable to the payment of an additional and separate assessment to Government. It is further worthy of remark, that if this limited immunity be deemed too great a sacrifice, its operation might be further restricted, by leaving to the Zemindars such wastes only as are intermingled with, or immediately adjoin to lands already in a state of actual cultivation (but we do not by any means intend to recommend this arrangement), and by declaring that all others, when reduced to cultivation, shall be liable to assessment to Government. In either of those cases, it would be necessary that the boundaries of the estates on which the assessment might be at present fixed, should be properly and carefully defined, in order that the Revenue Authorities might at all times know when they might properly interpose, on the principles already stated, to fix the assessment, and raise a revenue on other lands recently reduced to cultivation.

37. There is still a third mode by which the object in view (viz. that of deriving an increase of revenue from the gradual cultivation of the country) might be accomplished, which is by a russud, or progressive increase in the assessment of those estates, considerable portions of which are at present waste. In cases in which settlements have been formed on this principle, the progressive increase has ordinarily been limited to a short term of years. In estates, however, of the description above-noticed, that term might possibly be extended to the period of six, eight, or ten years; but it is sufficient in this place to notice the principle itself, as it would require a minute and detailed discussion with the executive officers of the Revenue department, to enable us to judge in what mode it should be reduced to practice, so as to combine the increase of the public revenue with the personal interests of the landholders.

38. In replying to the objections stated by your Honourable Court to the permanency of the settlement, we have necessarily been already led to submit to your consideration many of those arguments, by which we think that this system is to be supported. Still the main question remains to be discussed, which is, whether any reasonable prospect exists, that the country, under a contrary system, will, generally speaking, improve; and consequently, whether Government will be able, by means of temporary assessments, to derive a greater revenue from the lands, than it will do if the land-tax be at once fixed in perpetuity.

39. No proposition can be more self-evident, than that the industry and capital employed by the great body of the land-holders in the improvement of their estates, that is, collectively speaking, in the general amelioration of the country, will be proportioned to the profits, which the application of such industry and capital may be expected to afford to them or their descendants. To attempt, therefore, to increase the public revenue in proportion to such improvements, must, under any circumstances, operate as a great check, if not absolute bar, to the accomplishment of this important object. Objections have been made to the tithes at home, because being levied in proportion to the increased produce of estates, they necessarily operate to the discouragement of agriculture. If this objection be founded in regard to the limited demand for tithes, how much more forcibly will it apply in a case like the present, in which the Government may aim at drawing to its own treasury, not a tenth of the increased produce of estates, but a third, a moiety, or two-thirds, or any other proportion which may have been contemplated of such improvement. A project of this nature will not, however, operate simply as a check to agriculture; that is, it will not merely restrain the land-holders from applying the industry and capital, which they would otherwise do, to the improvement of their estates; but it actually operates as a direct encouragement to them to deteriorate their lands, from time to time, to the greatest possible extent. Let it be supposed, for instance,

that a settlement has been made in any particular case for a period of ten years. The proprietor will naturally endeavour to improve his lands, so as to derive the greatest possible benefit from them during the early part of his lease; but knowing that a re-settlement is to be made at the expiration of the above term, and that the assessment is then to be again fixed, according to the actual produce of the lands, it becomes his immediate interest to neglect the cultivation of the lands, and the general improvement of the estate, with the view of obtaining as light an assessment during the ensuing term, whether of ten years or otherwise, as possible. A strong proof of the justness of these remarks at present exists in the district of Goruckpore, where the arrears of assessment, according to the latest towjee account, amount to the very large sum of Rupees 6,02,869.

40. These balances, we believe, are chiefly, if not entirely, ascribable to the circumstance of the landholders, who are for the most part village Zemindars, having thrown their lands out of tillage, in order to obtain as light an assessment during the ensuing temporary settlement as possible. How far the ultimate security of the current year's revenue will be affected by these means, cannot be at present determined. By the operation of these successive incitements to improvement and neglect, we cannot ourselves anticipate any other general effect, than that the agricultural state of the country should remain stationary; or if any improvement be effected, that it should be so slow and feeble, as not to be an object in any national point of view whatever.

41. It has been observed in the preceding paragraph, that "the proprietor "will naturally endeavour to improve his lands, so as to derive the greatest "possible benefit from them during the early part of his lease;" but even then, it cannot be expected that he will ever devote any capital to the accomplishment of that object, for which he cannot be fully indemnified within that limited period. Being liable to be dispossessed at the expiration of that term, he would naturally regard it as the height of folly, to disburse money in improvements, from which it is quite uncertain whether he or his posterity shall ever derive the smallest advantage. This argument will not, we think, appear destitute of force, if your Honourable Court will be pleased to advert to the nature of the improvements chiefly, but by no means exclusively, contemplated in this discussion: we mean the reclaiming of waste lands, which require several years to afford an adequate return for the trouble and expense incurred in clearing and cultivating them. Under these circumstances, it would be to set aside all the known maxims of human conduct, to suppose that the proprietor would subject himself to the expense incident to an undertaking of that sort, the future benefits of which he held by so very precarious a tenure.

42. One of the greatest difficulties with which we have had to contend in the administration of the Ceded and Conquered Provinces is the refractory and lawless spirit of the Zemindars and others. This spirit has manifested itself in two ways: first, by open resistance to the public authorities; and secondly, by the protection afforded to robbers, and other disturbers of the public peace. In regard to the former, the disposition to resist overtly the authority of Government, has been in a great degree suppressed; the latter offence, however, being committed more clandestinely, and being consequently less exposed to detection and punishment, exists to a very great degree, at the present moment, in the above-mentioned territories. One of the penalties established by the existing regulations for the offence of harbouring any notorious and proclaimed offender, is the confiscation of the estate of the person so offending. Under these circumstances, it seems natural to conclude, that the Zemindars will be restrained, more or less, from the commission of that offence, according to the value of the property which they are liable to lose as the punishment of their crimes: it would consequently follow, that the improvement of the estates of individuals would contribute greatly to the improvement of the general police of the country. But a still more comprehensive view may be taken of this branch of the subject. Limited as is the share at present enjoyed by the Zemindars of the produce of their estates, and limited as it must continue to be, under any scheme of a variable land-tax, it is quite impossible that they should feel any real interest in the support of the Government; on the contrary, it is not improbable that, in any case of difficulty and emergency,

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emergency, they might regard its overthrow as a benefit to themselves. But were they to derive those advantages from the possession and cultivation of their estates, which we would wish to see them enjoy, it is evident that they would feel the strongest inducements to support, to the utmost extent of their means, that state of things from which they derived such ample benefits. Advantages of this nature, in fact, appear to be indispensable, to strengthen those ties of allegiance on the side of our native subjects, which under other circumstances must necessarily remain very weak and imperfect. This argument will not, we think, appear unworthy of the consideration of your Honourable Court, if you will be pleased to advert to the local situation of the Ceded and Conquered Provinces, adjoining as they do to the territories of various independant states, which cannot be supposed to be all equally friendly to the British interests in this country. It is obvious, that if our own Zemindars be in any manner disaffected towards the Government, the situation of their estates will afford to them peculiar facilities for intrigue with the neighbouring powers, which, under certain circumstances, might prove very detrimental to the national interests.

43. But if variable assessments operate only remotely, and eventually to the prejudice of Government in other branches of the administration, they are productive of the most serious evils in the Revenue department, by the direct tendency which they have to keep alive and perpetuate a spirit of intrigue, connivance, and corruption. The addiction of the natives to vices of that description, who must necessarily be largely employed in every revision of the public assessment, is too well known to your Honourable Court to require discussion in this place. It is to be apprehended, however, that effects of that sort may not always be confined to the natives, but that their influence may be felt even among the European officers. Thinking highly as we do of the character of the service in general for integrity, those fears cannot be deemed quite imaginary or superfluous, which suggest, that while we are laying before the Collectors the strongest temptation to corrupt practices, some of them should sacrifice their duty to their pecuniary interests. It should be held in mind, with respect to those officers, that many of them are young and inexperienced; many under great pecuniary embarrassments. A new assessment opens the widest possible door to abuse on their part, if they be not restrained by the purest principles. Your Honourable Court has had before you, within these few years past, some instances of this nature, the serious consequences of which have, we presume, been already sufficiently explained. We are the more disposed to refrain from developing this subject so fully as might be done, as we would not willingly reflect on any body of men; we shall, therefore, only further observe, that the policy of any system must be deemed questionable, which exposes the Collectors, periodically, to strong temptation, and involves the hazard of encountering the great and serious evils, which must infallibly attend any deviation, on their part, from the paths of rectitude and integrity.

44. We have already endeavoured to impress upon the minds of your Honourable Court, the great improvements effected in the agricultural state of the country during the last twenty years; improvements which are, in our judgment, the natural and almost exclusive effects of the permanent settlement. It still remains to compare the actual state of the land-revenue with that important branch of the public resources antecedently to the existing limitation of the demand of Government on the lands. The following is an abstract statement of the jumma of the provinces of Bengal, Behar, and of that part of Orissa which then belonged to the British Government, for ten years previously to the introduction of the permanent settlement.

1783-4 from May to April ......Rupees	2,84,45,572.	15.	16.	3
1784-5	2,78,05,185.	3.	8.	
1785-6	2,78,18,001.	3.	6.	
1786-7	2,76,69,577.	1.	6.	
1787-8	2,67,69,013.	9.		
1788-9	2,72,15,579.	9.	17.	
1789-90	2,66,99,961.	15.	11.	3
1790-1	2,68,00,989.	3.	19.	3
1791-2	2,57,50,231.	2.	10.	1
1792-3	2,64,16,819.	10.	12.	3

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45. During the above-mentioned period, the jumma fell off, under the system of temporary assessments, from Rupees 2,84,45,572 to Rupees 2,64,16,819; so that a change of system was indispensably necessary, not merely with a view to the general improvement of the country, but to prevent the fatal consequences which were likely to ensue from a further reduction of this important branch of the public resources. The jumma of the same provinces and places for the year 1811-12 is Rupees 2,71,96,826.

46. The following is a statement of the collections on account of each year during the period of time above specified:

1783 4 from May to April ......Rupees	2,53,22,585.	13.	14.	2
1784-5	2,50,42,381.	13.	3.	1
1785-6	2,52,04,658.	2.	12.	1
1786-7	2,46,74,780.	14.	4.	1
1787-8	2,18,92,084.	3.	13.	2
1788-9	2,52,96,082.	3.	13.	
1789-90	2,55,13,582.	15.	8.	
1790-1	2,48,78,910.	0.	16.	3
1791-2	2,30,27,732.	14.	14.	3
1792-3	2,42,51,478.	11.	1.	

47. The collections made in the same districts on account of the year 1811-12, brought down to the 31st December last, were Rupees 2,69,71,728.

48. Exclusively of the inferences which will naturally be drawn from the above-mentioned statements, it is worthy of remark, that previously to the establishment of the permanent settlement, the Government possessed scarcely any security for the public revenue. A great part of the lands were let to farm, frequently to persons by no means responsible: but even in those cases, in which estates remained in the hands of the proprietors, being of little value in the contemplation of others, as long as the land-tax was liable to be raised at the pleasure of Government, they afforded very inadequate means for the recovery of any arrears which accrued. This remark is so just, that even during the early period of the permanent settlement, the lands were scarcely security for the public revenue. We have since seen that mehauls bearing a jumma of Rupees 30,931. 11. 3. 1 have been sold for the large sum of Rupees 1,59,232. 8. 5. 3, as appears by a Report from the Board of Revenue, dated the 18th June 1813.

49. It will, of course, be urged, in reply to the foregoing remarks, that it is by no means intended to revert to the plan of annual settlements, and that it is only proposed to increase the demands of Government from time to time, according to the increased ability of the country. Doubtless the evils noticed in the preceding paragraphs will stand in an inverse proportion to the duration of the successive settlements; but if those evils are likely to be experienced in any material degree (as we have endeavoured to shew must be the case), even under arrangements of the latter description, it is for your Honourable Court to judge, whether a wise and liberal policy does not suggest, that we should pursue that course which has been productive of such substantial advantages in Bengal and the provinces adjoining.

50. It remains to notice the censures passed by your Honourable Court (whether justly or not, we respectfully submit to your decision, after a consideration of the following remarks), upon the orders issued by us, respecting the settlement of the district of Agra. On this point you are pleased to observe as follows: " We are the more surprized at your resolution, declaring " the triennial settlement of the district of Agra permanent, with the reser- " vation of our sanction, as it is an open departure from your own Regula- " tions. In Regulation IX, 1805, the provisions of which are expressly " applied to the settlement of the zillah of Agra, it is enacted, that three suc- " cessive settlements of the land-revenue, in the territory aforesaid, shall be " concluded for the following periods of time: first, for the years 1213, 1214, " and 1215 fusily; secondly, for the years 1216, 1217, and 1218 fusily; and " thirdly, for the years 1219, 1220, 1221, and 1222 fusily."

51. But in passing these strictures on our conduct, Regulation X, 1807, to which we had the honour to solicit the particular attention of your Honourable Court,

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Court, in our dispatches from the Revenue department of the 31st July 1807, 30th January and 15th September 1808, appears to have been entirely overlooked. The following is the provision of that Regulation, which is chiefly applicable to our present purpose.*

52. " The provision contained in Section 29, Regulation XXV, 1803, pre-
" scribes, that at the expiration of the existing settlements in the provinces
" ceded by the Nuwaub Vizier, a new settlement shall be made for the period
" of four years. In like manner, the rules contained in Sections 4, 5, and 6,
" Regulation IX, 1805, require, that at the expiration of the existing settle-
" ment in the Conquered Provinces and in the zillah of Bundlecund, two
" more temporary settlements shall be made in the said Conquered Provinces,
" and in the zillah of Bundlecund respectively. The Governor-General in
" Council, however, hereby notifies to the Zemindars and other actual pro-
" prietors of land in the Ceded and Conquered Provinces, that the jumma
" which may be assessed on their states, in the last year of the settlement
" immediately ensuing the present settlement, shall remain fixed for ever, in
" case the Zemindars shall now be willing to engage for the payment of the
" public revenue on those terms in perpetuity, and the arrangement shall
" receive the sanction of the Honourable the Court of Directors."

53. The settlement then depending (that is, at the period of passing that Regulation) was for 1213, 1214, and 1215: the settlement next ensuing would, of course, be for 1216, 1217, and 1218. In saying, therefore, as quoted by your Honourable Court, that the assessment fixed in the last year of the latter period should be considered permanent, with the reservation of the approval of the Honourable the Court of Directors, it is manifest, that instead of having openly departed from our own Regulations, we have acted in the strictest conformity to them: even the very terms of the orders employed on that occasion, correspond almost verbatim with the provision of the Regulation X, 1807, above-cited.

54. Of course, the question is not here, whether the enactments of that Regulation were right or wrong, but whether we have really committed the inconsistency ascribed to us, or whether our conduct was strictly conformable to the Regulations passed by us, and already thrice submitted to the consideration of your Honourable Court.

55. We may now, we believe, conclude the discussion of this serious and important subject. We have not omitted to elucidate, to the best of our ability, the several points noticed by your Honourable Court, and such other questions of a general nature as are connected with the permanency of the settlement: at the same time we are sensible, that almost endless details might be added on a topic the most extensive and complicated. If any point of a general nature appear to be untouched in this dispatch, it is that which relates to the tenures of the landholders; but on that point your Honourable Court will find distinct and satisfactory information in the accompanying minute of Mr. Colebrooke. We have to lament, indeed, that our sentiments on a subject, than which scarcely any more interesting and important can be agitated in this country, have been long at variance with those entertained by your Honourable Court. That consideration has not, however, restrained us from discharging the duties of obedience, in rescinding Regulation X, 1807, although at the hazard of exciting no small share of irritation and discontent, as particularly stated in the letter to the Secret Committee of the 9th October last. We have discharged the no less important duty of stating, fully and unreservedly, our unfeigned sentiments on the subject.

56. The public revenue may be collected without material defalcation, and some partial improvements may even be effected under the restrictions which have been or may be established, in regard to the term of the settlement. But if it be our wish to effect those rapid improvements in the agricultural state of the country, which have of late years taken place in Bengal; to turn the people from those refractory habits which are still too prevalent among them, to the cultivation of the arts of peace and of productive industry; to infuse into the landholders a warm and zealous attachment to the Government, founded on

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* Section 5.

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on the solid basis of their own interests; and finally, to ameliorate generally the condition of the natives, it is our firm conviction, that no arrangement or measure will tend so speedily and effectually to the accomplishment of those important objects, as the establishment of a permanent settlement.

We have the honour to be, Honourable Sirs,
Your most faithful humble servants,
(Signed) MINTO,
N. B. EDMONSTONE.
ARCH. SETON.

Fort William,
17th July 1813.

MR. COLEBROOKE'S MINUTE.

Mr. Colebrooke's Minute.

The Honourable the Court of Directors having invited discussion on the important subject of a permanent settlement of the land revenues in the Ceded and Conquered Provinces, at the same time that they make known to us the considerations which have induced their refusal to sanction the settlement, provisionally concluded with the reserve of their confirmation, I beg leave to submit in a general manner, but at some length, the ideas which I entertain on that extensive and important subject. The future system for the administration of the revenue of those provinces is still a depending question to be hereafter determined under the directions of the Court. The partial settlement to be now made, in pursuance of the obligation imposed on Government by the unreserved promise of a former Administration, being restricted to such actual proprietors as engaged throughout the preceding settlement of the decennial period, and who having strictly and fully performed their part of the mutual compact, have entitled themselves to demand the exact fulfilment of it on the part of the Government. Such proprietors, it may be presumed, are comparatively few in number. The question then, as it concerns these territories generally, and the greatest number of the landholders, and through them nearly the whole population of the country (yet awaiting the future determination of the Honourable Court), I think it my duty, still entertaining the same opinion which I have before delivered on the principal points involved in that question, to state the reasons of that opinion, and to offer some observations on the objections which are proposed in the letter of the Honourable Court.

The system which was carried into effect in Bengal and the adjacent provinces is thought to be liable to this objection, that a permanent assessment of the land revenues limits the resources of the state, while its expenditure is subject to increase by the course of public events, by exigencies rising out of them, and by the progressive depreciation of gold and silver, at the same time that adequate compensation is not obtained from other sources of public revenue.

Although present experience does not exhibit the same depreciation of gold and silver in India which has taken place at home, it cannot be denied that depreciation is possible and probable, and that the effect must be to render the original money assessment less adequate to the purposes for which the revenue is raised, and disproportionate to the resources from which it is levied. But in the period of twenty years past, during which a great change has taken place in Great Britain, we have not witnessed in this country such an advance of the rate of wages, or of the average price of corn, as to indicate a material and permanent alteration in the value of money compared with the necessaries of life: nor in the wider range of two to three centuries does there appear to have been changes, keeping exactly pace with those that have occurred in the same period in Europe. The price of provisions in the time of the Emperor Akber,* and the relative proportions of a money rent and a rent in kind, differ much less from the present prices, than a similar comparison at an equal interval in Great Britain would shew. Still, however, as already acknowledged,
looking

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* Price of wheat, as stated in the Institutes of the Emperor Akber, 12 dams per maund of 30 dams, =26 dams or 10 anas nearly per bazar maund.—Flour, 22 dams per maund of 30 dams,= 1 rupee 1½ anas per bazar maund.—Revenue of a begah of wheat, in kind, 4 maunds 12¼; in money (average of four provinces) highest rents 102 dams, medium of years 67 dams: 4 maunds 12¼, at 102 dams,=24 dams nearly; at 67 dams,=16 dams nearly, or 13 anas to 1 rupee 3 anas per bazar maund.

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looking forward to a distant period, depreciation of gold and silver, and consequent inadequacy of a fixed money assessment, may be expected at a future, though probably a remote time.

It will be in the recollection of the Board, that this point was brought under consideration by me, when the measures to be taken in execution of a Regulation which had been passed in 1807 were under deliberation. It was, however, thought unnecessary to deviate from the example of the arrangements which had been adopted and approved in regard to Bengal; and, in fact, whenever it might be judged necessary to apply a remedy to this contingent evil in Bengal, the same remedy would be, in like manner, applicable to other provinces in similar circumstances.

I speak of the application of a remedy to it, conceiving it to be not impracticable to apply a direct one, by inducing the landholders to enter into modified or explanatory engagements, which should provide for the case of a great diminution or augmentation of the average price of corn. This might be effected by converting the existing engagements for a specific amount in specie, wholly or partly into engagements for the market value of a specific quantity of corn (rice or wheat), with such restrictions and stipulations as would be requisite to prevent inconvenience and abuse.

I consider it not unlikely that landholders might be brought to accede to a proposition of this nature, because they cannot but have experience of the fluctuation of the markets subjecting them to loss from low prices: and although progressive enhancement be more probable than progressive decrease of prices, it is by no means certain that such will be the event, nor is it likely to be so within the short period to which the foresight of a Zemindar looks forward; and the prospect of obtaining a reduction of jumma, if there be cause for it, might, in the Zemindar's estimation, compensate for the chance of an enhancement of his assessment.

I offer this suggestion, without going into the particulars of it as a matured plan, merely to show that the contingent evil, consequent on a depreciation of gold and silver, apparently admits of the present application of a direct prevention. I hope to shew that it also admits of indirect palliations, in course of discussing other points connected with this question.

A public revenue, derived, as it here is, chiefly from a direct tax of limited amount on land, doubtless may become insufficient for the public exigencies, not only from the operation of the cause I have been now considering, but also from the necessary calls for increase of expenditure arising from other causes, which give to the Government a fair right to levy the required funds from its subjects, in whose defence or protection the increased expense is incurred. This, it is true, cannot be effected so simply nor so readily by indirect taxes, consisting of imposts on articles of consumption, as it would be by a direct tax, could such be imposed, introducing the Government to share with the landholder in the augmented produce of the land, and increased income derivable from it. But the disappointment said to have been experienced in Bengal, and which is considered to be accounted for by a reference to the habits and disposition of the people, is thought to go further, and to demonstrate that compensation; for the insufficiency of the fixed land revenue cannot be obtained through other taxes.

No doubt, the expectation of an early and great increase of the public resources, by means of imposts on articles of luxury, if such were entertained, has been disappointed: but a close examination of the result of past experience will, I think, show that the Government has received, in other forms, a full proportion of the improvement which has taken place in the land.

The extent and value of the general improvement may be judged from the particular instances which come under the notice of the Revenue and Judicial Authorities, when occasions arise for ascertaining the proprietor's income by regular inquiry, or when it is incidentally made known, or is deducible from other circumstances, such as the price which lands fetch at public or at private sale. From such sources of information there are grounds for reckoning the net income of Zemindars, upon an average, at an amount equal to half the assessment

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assessment payable to Government. This indicates an improvement in the proportion of one-third of the former produce of the land.* But neither would it be just that the whole, or much the greater part of the increase of clear rent payable to the landholder should be taken for the Government; nor were it enacted would any great improvement take place, since the landholder would have no adequate inducement to promote it; nor under a prospect of even a moderate increase of the assessment, would improvement be so rapid as it has since the permanent settlement was concluded. Upon the whole, considering that the increase of cultivation would have been less, and that a portion of the augmented rent must have been allowed to the Zemindar, it would be a high estimate to rate the proportion in which the land revenue in Bengal might be now raised, were the assessment open to revision, at one-fifth of the original jumma. Some estates might doubtless bear a much greater increase; while others, on the contrary, would not afford any augmentation: but the average would not, so far as can be judged, exceed that proportion. No augmentation, it should be remembered, had taken place in the land revenue, nor in the resources from which it was drawn, in the lapse of an equal space of time which preceded the decennial, now the permanent settlement.

The amount of this estimated produce, supposing a revision of the assessment could be now undertaken, does not exceed fifty-four lacs of rupees.† The resources of the state, in other branches, have been meantime increased in a higher ratio; and the state has benefitted by the augmentation, during the whole period of its progress.

The customs levied at inland stations, which at the time of their abolition was levied at eleven lacs, have since their re-establishment yielded a revenue, within the same provinces, exceeding that amount by five and a half lacs of rupees, being in the year 1811-12, 16,68,336 rupees, and are becoming annually more and more productive.‡

The abkaree, or tax on spirituous liquors, has been raised from the very low valuation at which it was separated from the land revenue, or Rupees 34,602, the sum which it produced in the next following year, viz. 1790-1, to Rupees 8,34,695, the amount realized in the past year, exhibiting an increase of more than eight lacks of rupees. Including Benares, the increase exceeds ten lacks.§ This revenue also is in course of gradual augmentation.

In

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Sudder jumma	10	
Proprietor's present income	5	
	—	15
Sudder jumma	10	
Proprietor's former income	1	
	—	11
Difference		4

Or $\frac{4}{11}$ = one-third nearly.

† Jumma of the Lower Provinces, exclusive of Benares, in 1800-1, Rupees 2,70,13,460, of which one-fifth is 54,02,692. Jumma of the same provinces, for 1811-12, Rupees 2,71,96,827.

‡

Customs (excluding imports and exports by sea and Company's investment) 1786-7	14,12,396
Charges	2,86,714
Net revenue	11,25,682
In 1811-12	24,72,200
Charges	3,97,532
Drawbacks	1,06,332
Net revenue	16,68,336

*

In Bengal, with part of Orissa	3,13,277
Behar	5,21,418
	8,34,695
Benares	2,79,492
Total, including Benares	11,14,187

In the salt department a still greater increase has been effected, the net revenue of this branch having been raised from Rupees 65,03,778 in the year 1789-90, to Rupees 1,13,64,064 in the past year, or 1,17,71,302 on the average of the last five, exhibiting an improvement of Rupees 52,67,524. And here, likewise, a very considerable and early augmentation may be confidently looked to, as well from the success of measures in progress for obtaining from our own coast supplies of salt equal to the consumption of the country, as from annually disposing of larger quantities of salt to meet the growing demand of a population becoming more numerous and more wealthy.

Credit will not be taken, in this place, for a similar increase of net revenue in the department of opium, as the whole of this revenue is levied on foreign consumption.

On the other hand, the duties on stamps are a new resource, but not considerable nor likely to become so; for the whole of which, however, credit is to be here taken as additional revenue.

The aggregate of all these greatly exceeds what can be considered to have been foregone of land revenue: and although a part might have been equally expected to accrue if that were not foregone, another portion may be fairly set off in account against it; for the increased expenditure of landholders enjoying augmented incomes does not escape taxation, whether chiefly applied to the consumption of luxuries or bestowed on retinues and dependents, the income becoming more productive in the one case, and the revenue from salt and abkaree in the other; and the increase of these branches of the public revenue must be principally attributed to the diffusion of wealth and general improvement of the condition of the people, which have been the result of the permanent settlement and concomitant arrangements.

Neither does it appear unreasonable, when this subject is considered with reference not to the lapse of a few years, but to a large period (and the question admits of this view), to expect that such a change in the habits of the opulent part of the community may take place, as will induce a more general consumption of luxuries, or of articles fetched from distant places, and will in other respects afford greater scope for the establishment of indirect imports. Some indications of an incipient change of manners having this tendency are certainly perceptible, and it probably will spread.

Should it be otherwise, and should the necessities of the state absolutely require an augmentation of the revenue, for which provision cannot be made by other taxes, the resource is open, after taxing to the utmost tobacco, an article of unusual consumption, to re-establish transit and market duties on corn, and on other articles sold at no great distances from the places of growth. It is certainly not desirable to revive these taxes, which were abolished on account of the exactions and abuses to which they were found liable. But these resources do exist, if the present branches of the fisc cannot be improved to keep pace with the wants of the state, nor new and less exceptionable sources of revenue be devised.

It should always be remembered, that but for the permanent settlement, or some other system of equal efficacy (if other there be), that degree of improvement would not have taken place which we now witness, and which suggests the idea that an available resource of increased land revenue has been foregone; nor in any circumstances would improvement have kept pace with the public wants arising from foreign wars.

A proprietor, as already observed, has no inducement to employ labour or capital to augment the productiveness of his estate, if the fruits of his toil, and recompence of his risk, will after a short interval accrue wholly or chiefly to the state. To obviate this, it has been suggested that the settlement of the revenue should be for a long term of years, or for life or lives.

Either of these modes, it is true, might to a certain degree operate like the permanent settlement in promoting increase of agriculture. A system of leasing the revenue for lives would, however, be subject to the inconveniences and defects which the Honourable Court has noticed; for the reward of toil employed, and the return of capital adventured in improvement, would be

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very unequally realized, according to the vast diversity in the duration of lives; and the continual occurrence of casualties would annually require revision and adjustment of new assessments for a portion of every district. This, it must be acknowledged, would be an evil of great magnitude, for the reasons to which the Honourable Court has adverted, since all the Revenue officers cannot be equally well qualified for the constant discharge of this duty, and frequent revisions of assessment, attended as they must be by vexatious scrutinies into the resources of estates, would throw into the hands of native officers employed under the Collectors, opportunities for mal-practices, which they would not fail to embrace. It is one of the advantages of the permanent settlement, which cannot be too highly appreciated, that by taking away the temptation to abuse, to which frequent resettlements are liable, the native officers have not the opportunity, which they are so prone to use, of abusing the confidence of their superiors.

On the other hand, if in consideration of these and other objections to assessments for life, the settlement were, for a long term of years, to be followed at its expiration by a new assessment at an advanced rate, in proportion to the increased assets and resources of estates, landholders would practise the artifice which is not unfrequent among them, when their engagements are nearly expired, by contracting the cultivation of the land and throwing great part of it out of tillage, to secure to themselves a reduced assessment at a new settlement. Such artifices would be much more generally and extensively practised, as the inducement would be far greater and the scope wider, in the case of engagements for a long term of years, than for a short one.

Still, however, considering the question with reference exclusively to the interests of the fisc, I apprehend that the assessments of the land revenue for lives, or for long terms of years, would have been more for the advantage of the state, in this view, than a settlement of that revenue in perpetuity. And were the question entirely an open one, to be now determined for the first time, I should incline to recommend the adoption of one or other of these modes, notwithstanding the many and important public benefits appertaining to a permanent settlement.

But the landholders have rights and expectations, founded on promises express or implied, which it can be neither just nor politic to disappoint. They have been formally declared to possess the property in the soil. That recognition was accompanied in the Lower Provinces by a permanent assessment of the revenue exigible from these lands, and in the Ceded and Conquered Provinces by the promise of a future permanent settlement, at the expiration of a certain period, for such estates as might be sufficiently well cultivated. Under this promise, added to the example of the antecedent measures of Government in regard to the Lower Provinces, they have associated with the recognized right of property, a title, which they consider equally acknowledged, to have a permanent settlement, if not at the period first specified, yet whenever their lands shall afterwards be in a sufficiently forward state of culture.

The disappointment of this expectation will be imputed by them to breach of faith, in withholding the fulfilment of a promise, and declining to give effect to rights conferred on them by the British Government. The unequal treatment, in this respect, received by them, of which they will be continually reminded, by comparison with the condition of their more fortunate neighbours in the Lower Provinces, will rankle in their minds. Less grateful for benefits received and for the advantages of peace and protection enjoyed by them, than resentful for what is withheld, they will remain dissatisfied and disaffected.

If we would secure the attachment of the great body of the landholders (and in securing their attachment we command that of the whole peasantry and mass of the population, influenced by them), we must give them a permanent interest in upholding our Government. They must have nothing to hope and every thing to fear from change. They are a people bold, and by disposition turbulent; not to be conciliated solely by protection in the enjoyment of peace, of which they are even impatient, but by the strict fulfilment of the word of Government, to their entire conviction of its good faith, and by giving them a deep and vital interest in its stability.

When the landholder's property in the soil was first declared, had the recognition been then accompanied by the declaration of a system, not of permanent settlement and fixed assessment, but of temporary engagements subject to eventual or periodical revision, the feelings of the people might have been different: they might have been reconciled to a limited boon, though yet envious of their happier neighbours in the Lower Provinces. But I apprehend that it is too late, consistently with policy and good faith, to retrace our steps, and that the Company can no more withhold from its subjects in the Ceded and Conquered Provinces the expected permanency of assessment, according to the fair and liberal construction of the original promise, than it can withdraw from those of the Lower Provinces the permanency granted to them and so solemnly ratified and confirmed.

But although I think the Zemindars might have been reconciled to a system of temporary assessment, subject to revision and increase in proportion to the augmented resources of estates, had that been originally announced to them, I cannot think it would have been consistent with the declaration of a property in the soil, nor with the policy which dictated that declaration. The great proportion of the net collections claimed for Government was hardly compatible with the notion of such a property, if future improvement were also to be similarly shared. We cannot call him proprietor of an estate, who is allowed to retain but the tithe of its income; nor is that a property, the possession and enjoyment of which will promote the prosperity of the people, and one that will secure to Government the easy and punctual realization of the revenue reserved from the land.

It was a fundamental principle of the plan, under which the proprietary right of the Zemindars was declared, that the land should be security, and the only requisite security for the revenue; and that the complex system, and harassing expedients of attachment of crops, requisition of surety, restraint of person, carried even to actual imprisonment (not to speak of other coercion), and distraint and sale of personal effects, should be disused. The discontinuance of means so obnoxious, so grating to enforce and so oppressive to suffer, is hardly less a relief to the people than to the authorities placed over them; but would be very imperfectly, if at all attained, by any thing short of a permanent assessment, expectant at least, if not actually concluded. The property of the land is little valuable to a purchaser of it, if it be liable to variation of assessment, postponed but for the life of the former possessor, a person probably of ruined fortunes and broken heart; or if the settlement were for a term of years, it becomes of little value when the expiration of that term approaches. We have seen, in the early experience of the settlement in the Lower Provinces, that the land was an insufficient security for the revenue in the first half of the decennial period, before the proprietor's income had been generally raised to a greater proportion than at first it bore to the public assessment.

If the occupants and cultivators were the real proprietors, according to notions which have been entertained of the ryottee tenure, and the Zemindar were merely a public officer collecting the dues of Government, the tithe might have been a sufficient allowance, as the recompense of an official duty. But, in that view, it was the occupant and cultivator with whom the assessment should be adjusted, and on his tenure the revenue secured. A proprietor surely should have more than the tithe, or twice the tithe of the net income of his estate. Scarcely any value can be considered to attach to a property, the net receipt from which is hardly more than equivalent to the trouble and responsibility of realizing for Government its very large proportion of the produce.

I do not mean to contend, that previously to any assurances given on this point, it was indispensably necessary to fix a money assessment in perpetuity. But it would have been right, and if finally the system of temporary assessments be adopted it will be proper, to limit to a moderate proportion the share of Government in the assets, upon future revision and adjustment of enhanced assessment.

I pass to the consideration of other objections. It is observed, that after the conclusion of permanent engagements fixing the land-revenue, the Government can no longer undertake, at the charge of the state, works of general utility, the benefit of which would accrue exclusively to the people, while the expense would be borne by the state, without compensation or reimbursement. It is also thought, that unless undertaken by the Government, conformably with ancient practice, works of this nature will remain unexecuted and unattempted, the people being unused and indisposed to such enterprises.

The observation is true, as it regards works of great magnitude; such as the dykes of large rivers, bridges, roads, and causeways between distant towns, and canals of great extent. These are far above individual enterprise, whether incited by motives of pious liberality or by views of lucre: but works of less extent, which are those most required for purposes of agriculture, such as dykes of moderate extent to prevent local inundation, and canals intended for the same purpose, or for irrigation, and ponds, wells, and reservoirs designed for the latter object, are quite common and familiar to the people, continually executed by opulent persons or by parties interested, under a generous impulse or from a personal motive. But in the present state of society in our Indian provinces there is neither the spirit nor the science requisite, nor a disposition to co-operation, sufficiently extensive for greater undertakings; and these must remain unattempted, unless by Government, or under its influence and direction.

These considerations have not been overlooked by us in the particular case of a work actually in contemplation. I allude to the projected canal in the upper part of the Dooab: in regard to which we recommend to the Court of Directors to except from permanency the assessment of that part of the country which will be benefited by the intended canal. No doubt, rational plans of future enterprises of great magnitude, not now foreseen, may be hereafter devised, which, were they now anticipated, would be fit objects of a similar exception.

This subject, as it concerns another description of public works, continually recurs to our notice, and has been a frequent topic of deliberation: I allude to high roads. No funds now exist for the construction of them, nor even for their repairs; and the state of the communications by land is, generally speaking, extremely bad, to the great inconvenience of travellers and detriment of commerce. It cannot be expected that much should be done by the Government out of a limited land-revenue, not more than adequate to other urgent calls which more immediately concern the state; and the resource of tolls on vehicles and carriage and cattle is in this country of doubtful efficacy and policy, though very fit to be tried, and if practically successful, to be generally introduced.

I do not, however, apprehend that this matter, on the supposition of the failure of tolls, is yet wholly without remedy. It falls within the limits of the legislative powers of this Government to authorize an assessment on the parties who will benefit by a public work, to defray the expense of it. However, lest such an impost, levied principally from landholders or their tenants, should be deemed an infringement of the promise and engagement by which Government is bound not to raise the jumma, it might be right to make it a condition, requisite to the imposition of a direct tax on income from land, intended to defray the expense of some public work approved and authorized by Government, that the consent of the majority of landholders, in number or in amount of jumma, should be signified by a written document or razunamah. Their consent might be readily obtained for such an impost of moderate amount, appropriated to works of evident and unquestioned utility, to be executed in their vicinity (for example, the construction and repair of principal roads, with requisite causeways and bridges, in the district in which they reside, or in which their lands are situated), especially if they be satisfied, from the checks which may have been provided to that end, that the money will be strictly and exclusively applied to the intended purpose. It will only be requisite to declare that the assent of the majority (reckoned by number or by amount of jumma) to the amount which is to be raised, or to the rate of assessment by which it is to be levied, shall be binding on the rest, after having received the sanction of the Government.

Upon this principle, with subsidiary rules, into the particulars of which it is unnecessary to enter at present, provision might be made for the execution of public works, without expense to the Government, and at the sole charge of those who are to reap the principal advantage of them.

Taking a general review of that branch of the subject proposed to be treated in this minute, which has been already discussed, namely, the expediency and policy of a permanent settlement of the land revenue, and adverting to an experience of more than twenty years in Bengal, it may be affirmed, that the liberal policy on which that measure was founded, though it may not have been at once rewarded with immediate success, owing to causes which having been since rectified it is now unnecessary to discuss, has ultimately been followed by the benefits which were expected to result from it. The land revenues are realized with unexampled skill and punctuality, no longer requiring the harassing process of attachment of person or crops, and rarely needing recourse to the severe measure of a sale for the recovery of arrears, the threat of that measure generally sufficing for the enforcement of the public dues. No remissions, or next to none, are now necessary, and but few suspensions of demand by reason of calamity of season. No diminution has taken place in the general assessment from the unproductiveness of particular estates, which has not been more than compensated by increase on others that have been subject to a re-settlement. The present landholders (I use this expression, because a considerable revolution of property took place, which was not however necessarily connected with the system of permanent assessment) are opulent and prosperous. Increase of agriculture has proceeded with rapidity surpassing expectation, and in the greatest part of the country has already reached its limit, unless it receive new impulse from the introduction of improved modes of husbandry.

Other branches of the public revenue have mean-time become more productive, and been increased in a greater degree than the income of landholders has been augmented: I apprehend, therefore, it cannot be here said, that the relinquishment of Government's share of increased land-rents has been uncompensated. Under a system of frequent temporary settlements, improvement would have been null: under that of assessment for lives or for long terms of years, it would have been very inferior to what is now witnessed under that of permanent assessment. Through the encouragement this has afforded, it has been great beyond expectation, but does not appear to have raised the landholder's income to a higher ratio to the public revenue payable for his lands, than an owner's net-rent ought to bear to the direct tax which is imposed on his estate.

Upon the whole, the trial which has been made in Bengal and the contiguous provinces, I consider to exhibit a result favourable to the system of permanent assessment; and without insisting that the system, as it was here framed, was perfect, and would not have admitted of amendment on the extension of it to the Ceded and Conquered Provinces, when promised for a future period by the Proclamation of 1802, or in anticipation of that period by the Regulation of 1807, I am strongly impressed with the opinion, that good policy requires, with reference to the expectations of the people and to many important benefits accruing to the state, that a system of permanent assessment, either copied from that of Bengal, or with such emendations as may be determined on, should be generally introduced, whenever the sanction of the Honourable Court of Directors can be obtained for it.

This brings me to another branch of the subject intended to be discussed in this minute: whether the time taken was rightly chosen for the execution of the measure; or treating the question prospectively, whether the measure, as a general one, be yet seasonable, with reference to the state of cultivation of a part, and to the knowledge possessed of the tenures, assets, and resources of the rest.

I do not apprehend that the knowledge of the tenures, or the means of investigating the resources of the land in the Western Provinces, were deficient, or now are so, any more than in the Lower Provinces, at the period of concluding the decennial settlement, since become a permanent one.

The

The tenures are less various and complex in the Upper Provinces. They consist, for the most part, in the hereditary and acknowledged title of village Zemindar, sometimes held by individuals, oftener by numerous sharers, termed Puteedars. These are very generally the chief cultivators, as well as the sole owners of the land. Some particularities exist, in regard to the manner of adjusting among themselves their respective possessions, and their contributions towards the discharge of the revenue, but throw no difficulty or embarrassment in the way of the public assessment of the entire village.

A comparatively small number of greater estates, consisting of places unowned by village Zemindars, belongs to another order of landholders, called in those provinces Talookdars.

But the intricate claims and pretensions, extending through a long gradation of tenure, from the sudder or pergunnah Zemindar to the village one, and to the subordinate Talookdar, dependent or independent, which occasioned much perplexity and embarrassment in Bengal, are unknown to the Western Provinces.

In regard to the means of ascertaining the resources of the lands, the correspondence which has been submitted to us, in the progress of the late settlement, has satisfactorily shewn that those means were not deficient. The office of Canongoe, and that of Mirdah, were found in full efficiency. The records of collections of former years were forthcoming; and officers were in attendance, trained to the duty of inquiring and reporting the actual cultivation and its value, as well as the proportion of arable land lying untilled, and fully competent to the performance of it.

A sufficient time has elapsed to afford practical evidence of both the moderation and the adequacy, or in one word, the fairness of the assessment. A very great increase was obtained, to which the landholders agreed, in contemplation of advantages which they expected to derive from future improvement under a permanent assessment: but in no instance was the increase of the jumma carried to such an extreme, as to be attended with consequences similar to those which the Honourable Court notices to have been experienced in Dindigul. It has not been necessary to annul settlements which had been ratified, and to reduce the jumma on the ground of over-assessment, as was necessary, in some instances, even in the Lower Provinces.

The collection of this highly-raised jumma has been conducted with greater ease and with less resource to public sales, than under the preceding temporary settlements of the same provinces, and with more facility than that of the decennial settlement of Bengal, in the first years of the decennial period; although the increase of jumma in the Lower Provinces was far less considerable. Nor is there any reason to think that the lands have been under-assessed; for, as already observed, the landholders would not have acceded to the assessment and engaged for so high a jumma, but for the expectation of benefit from prospective improvement, and the apprehension of being excluded from it if their estates should be let in farm.

It is not to be supposed, that in every instance, without exception, the jumma has been apportioned with perfect equality and exactness. Such perfection is not to be looked for in this, any more than in any other matter. But there is reason to be satisfied, from what has come officially before us, as well as from other information, that the assessment has been in general equal and fair, and conformable to the rules prescribed for its adjustment; and that the instances of too heavy or too light a jumma are comparatively few, and do not run into extremes; and that, had the settlement been honoured by the confirmation of the Court of Directors, its success, and the public benefits resulting from it, would have been more uniform and complete than in the Lower Provinces.

There is not any ground to believe that resources of the revenue have been concealed, and lands liable to assessment been withheld from the rental, in any other form but that of unauthorized lakheraj. As these, however, are expressly excepted, and the inquiry into the validity of the grants by which they are held can be better undertaken and conducted by the public officers, when at leisure from the pressing avocations incident to the adjustment of frequent temporary settlements, the resumption of invalid grants, and recovery of unduly aliened resources, would be assisted, instead of being obstructed, by the conclusion of a permanent settlement.

There is, however, another point of view, in which, it must be acknowledged, that some sacrifices on the part of the state, in favour of the great benefits to result from the measure, were made by the perpetual settlement of Bengal, and by that directed, with reservation of the approval of the Court of Directors, by the 10th Regulation of 1807.

I mean, in the instances of estates, in which the cultivated part bore a small proportion to the uncultivated.

In many of the districts of the Lower Provinces, and in some of those of the western, very extensive tracts of forest-land were claimed by, or really appertained to proprietors who had comparatively small portions of land in tillage. Every district contained some instances of scattered estates, in which the untilled lands much exceeded the arable. Many of these forests and wastes are so situated or circumstanced, as to be incapable of culture under any mode of management and husbandry which has been tried, or which may be expected to be introduced. Many of them are barren; the rest so nearly so, that they never can render to the proprietor more than a scanty revenue drawn from spontaneous productions. The greater part cannot be reclaimed, but at an expense which would amply purchase the income they may yield in their most improved state; and this consideration led to the relinquishment of the right which Government might have reserved, of assessing these lands when brought into cultivation.

But some wastes there were, I may say there are, which though capable of tillage, had remained, or yet remain uncultivated, solely for want of hands, in consequence of a scanty neighbouring population. In these instances, and in the case of dispersed estates which contain a disproportionate quantity of untilled land capable of culture, the proprietor, whose assessment is fixed on a small portion of cultivated ground, arrives, when the whole is reclaimed, to the condition of an owner paying a quit-rent or nominal due, rather than land-tax.

The instances being either few or unimportant in most of the districts, and frequent only in frontier districts, and for the most part confined to frontier lands, which are least likely to become valuable, the sacrifice does not appear to have been great, provided the vast tract called Sunderbunds be yet at the disposal of Government, which I trust it will be found to be, notwithstanding the pretensions of the bordering Zemindars, who are stated, in a correspondence which passed in 1730, to claim the property of those forests up to the shores of the sea, grounding their pretensions, I presume, on their having been used to make collections from wood-cutters, and from persons resorting to those forests to gather the spontaneous productions of them. But as the right of Government to make grants has never been relinquished, nor the practice of making them by the Board of Revenue been discontinued, unless recently, I conceive it to be still in the option of Government to resume the design of claiming the Sunderbunds; and judging from the avidity with which grants have been sought on the island of Saugur and adjoining part of the main, a disposition to enterprise now manifests itself, which if properly directed, may forward the great object of reclaiming from waste, and settling and peopling that vast tract.

It may be inferred, from what has been here said, that it would not have been unadvisable, at the time of making the permanent settlement of Bengal, to have excepted at least the extensive tracts of waste which were so circumstanced as to be capable of being brought into cultivation, if not the scattered estates also, in which the proportion of waste land, fit for cultivation, was excessive: and such exceptions may be very fitly made, if the Honourable Court of Directors should authorize generally a settlement of the land revenue of the Ceded and Conquered Provinces: and if to this be joined the measure of reckoning the revenue at the value in corn, the chief objections of the Honourable Court to a settlement in perpetuity will, I trust, be obviated.

(Signed) H. COLEBROOKE.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated the 2d October 1813.

(Department of Ceded and Conquered Provinces.)

Letter to, dated 29th Jan. 1813. (Par. 21 to 37.) Respecting the settlement of Etawah and Allyghur. Remarks relative to the ryotwar and zemindarry settlements.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 2d Oct. 1813.

Par. 13. The questions discussed in these paragraphs may, we believe, be reduced for the most part to three heads: 1st, A review of the settlement of the districts of Etawah and Allyghur; 2d. The comparative advantage of khas management, as it is termed in this country, and of the farming system; and 3dly. The general expediency of permanent settlements.

14. We are not aware that the observations made by you on either of these questions, important as they no doubt by their nature are, require, at least at present, any detailed reply.

15. The settlement which was provisionally concluded of the above districts in perpetuity, will, of course, undergo revision, conformably to the orders contained in your dispatch of the 27th November 1811, to which we had the honour of replying on the 30th October 1812, and on the 17th July last.

16. The observations contained in the sixth and subsequent paragraphs of our address of the 19th June last, together with the letters from our Secretary, dated the 22d June and 11th September last, enclosing copies of reports from the Board of Revenue and Board of Commissioners, will put your Honourable Court fully in possession of the sentiments entertained by ourselves and those Boards respecting the prejudicial and ruinous effects of khas management.

17. The dispatch to which we have already, more than once, referred, respecting the permanency of the settlement, contains our sentiments on that subject, and the arguments on which those sentiments are founded.

18. In this place, therefore, we shall only venture to offer one suggestion, viz. that great circumspection should be observed in adopting the practice existing in the territories dependent on the Presidency of Fort St. George, or the result of that practice, as the basis of any arrangements in Bengal; for, from what we can discern, the local circumstances of the two countries differ very materially. Certain at least, it is, that the most intelligent and respectable officers at the two presidencies, respectively, appear to entertain sentiments diametrically the reverse of each other, on questions of primary importance to the security of the public revenue and the general improvement of the country. We are by no means disposed to dispute the authority of Colonel Munro, in regard to any matter which may have fallen under his observation in the course of his official duty; but we cannot think that it would be safe to attempt to reduce his opinions to practice in this country, in opposition to the sentiments of Sir Edward Colebrooke, Mr. Rocke, Mr. Lumsden, and Mr. Deane. But even admitting, for the sake of argument, the ryotwar system to be applicable to both presidencies, the great extent of the collectorships and the paucity of revenue officers would render the successful adoption of it in these provinces absolutely impossible.

19. A copy of the documents which accompanied your dispatch has been forwarded to the Board of Commissioners; and if they should see grounds to alter the sentiments which they are known to have hitherto entertained on the subject, they will, of course, address us for the information of your Honourable Court.

LETTER *from* Mr. SECRETARY DOWDESWELL,
Dated 22d June 1813.

(Revenue Department.)

To W. Ramsay, Esq. Secretary at the India House.

Sir:

In continuation of the remarks contained in the sixth to the sixteenth paragraph of the despatch from the Governor-General in Council to the Honourable

Mr. Dowdeswell's Letter, 22d June 1813.

nourable the Court of Directors, of the 19th instant, I am directed to request that you will lay before the Court the accompanying copy of a letter and of its enclosures, from the Board of Revenue, respecting the management of lands, of which a settlement may not have been concluded with the actual proprietors, or which they may be incompetent, from their tender age or other circumstances, to manage themselves. That report has been received since the abovementioned dispatch was prepared. A copy of the Board of Commissioners' report on the same subject will be duly forwarded to the Honourable Court when received.

I have, &c.

Fort William,
22d June 1813.

(Signed) G. DOWDESWELL,
Chief Secretary to Government.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 3d July 1813.

Report of the Board of Revenue, dated 15*th June* 1813.

To the Right Honourable Gilbert Lord Minto, Governor-General in Council, &c. &c &c. Fort William.

My Lord:

Report Board of Revenue, 15 June 1813.

1. In conformity to the instructions communicated in a letter from the Chief Secretary, under date the 27th of March last, we have the honour to submit our sentiments on the system of farm and khas management, after having attentively considered the extract from the Honourable the Court of Directors' letter which accompanied that from the Chief Secretary.

2. This question has frequently been discussed by the several Members of our Board at different periods; and every practicable expedient having been resorted to without success, to improve the system of khas management, or detailed collection of the revenue from the cultivators of the land, it has been, in almost all cases, changed for that of farming. The practical results of each system will be clearly seen from the accompanying statements.

3. We shall briefly state the causes which appear to have rendered the due collection of the public revenue, under a system of khas management, impracticable.

4. In the first place, we beg to express our entire concurrence in the opinion expressed by the Honourable Court, that a local survey ought ever to form the ground-work of this system of collection. That no such surveys have been made of the district under our controul is well known to your Lordship in Council: but even if they had existed, we much doubt whether the system of management in question could be generally adopted, with any reasonable prospect of success.

5. The disposition of the natives of this quarter of India to deceit and fraud on all occasions, renders it almost impossible to ensure a faithful execution of any trust committed to them; and it is obvious that, in a khas collection, a great deal must depend upon the conduct of the native officers employed in making it. The regulations of Government, indeed, prescribe the attestation of accounts on oath; but experience proves, that the obligation of an oath is very little, if at all, regarded by the natives. It may be said, that the same Regulations direct the infliction of severe punishment on those who deliver in false accounts on oath; but the means of proof are so difficult, that the rule has proved almost nugatory

6. We are fully aware that the frauds which are so generally committed by the natives, who must necessarily be employed in the details of a khas collection, may be very much checked by the superintendence of a vigilant and intelligent Collector; and we must admit that much of the loss which has accrued under this system, may be ascribed to a want of exertion and efficient controul on the part of the Collectors. However, as it is evident that a high degree of qualification cannot be expected in all the public officers of this description, we think there can be no doubt of the inexpediency of reverting to a system, under which so much loss of revenue has been experienced.

7. We

Report Board of Revenue 15 June, 1813.

7. We are not aware of the circumstances under which the system of khas management appears to have been so successfully established, in the territories dependent upon the other presidencies alluded to by the Honourable Court; but we apprehend there must be some favourable peculiarities, which do not exist in the provinces under the Supreme Government, at least not in that part of them the revenues of which are placed under our controul.

8. Of late years, it has not been necessary either to let in farm, or to hold under khas management, estates to any considerable extent, except those belonging to disqualified landholders. In the year 1804, a particular report was called for by the Government, on the subject of the estates of that description. From a statement furnished by the Board of Revenue, under date the 13th April, 1804, the arrears then outstanding on account of those estates, up to that period, embracing a term of twelve years, appeared to amount to Rupees 14,16,912, upon a demand of Rupees 2,06,94,236. Of that sum, Sicca Rupees 3,95,146 were expected to be realized, leaving a balance, including remissions already authorized, of Sicca Rupees 10,21,766, or somewhat less than five per cent. on the demand. As estates of this description are not liable to sale for arrears of the public revenue, the balances in question were of course irrecoverable.

9. The Governor-General in Council, observing that the heavy arrear had accrued under serbarrakaree-management (or the system of administering the estates under the jurisdiction of the Court of Wards through the agency of a Serberakar, or manager, in the mode of khas collection) was pleased to direct that, from that time, the estates under the jurisdiction of the Court of Wards should be let in farm in all possible cases, a preference being given to the relations and connections of the person to whom the estate belonged.

10. The following statement shews the result of the system adopted under the abovementioned orders.

11. The sudder jumma of the mehals under the jurisdiction of the Court of Wards, from the year 1209 to 1218, a period of ten years, is Rupees 80,91,387, on which a balance of 42,402 has accrued, or about eight and a half annas per cent. It is also to be observed, that the sum of Rupees 5,98,524 has been collected in excess to the jumma of Government, which has been appropriated for the benefit of the proprietors.

12. The statements before noticed exhibit, in so forcible a light, the practical advantages of the farming system over that of khas collection, with respect to the security of the public revenue, that we shall now only consider the opinion given by the Honourable Court, "that the farming system is oppres- "sive to the contributors, and must be ultimately injurious to the resources of "the country."

13. There can be no doubt that the evils contemplated by the Honourable Court are likely to exist, in some degree, when an estate is under the management of any other person than the proprietor; but we apprehend that, in general, the existing Regulations afford the cultivators reasonable protection against the exactions of farmers, and we have no reason to suppose that complaints, on the score of exactions, are more frequent against that class than against proprietors.

14. Admitting, however, that a greater degree of oppression is practised by farmers than we conceive to be the case, we do not think that the management of a Serberakar or Aumeen is likely to be attended with much better consequences in this respect; and both modes are liable to an objection, which has sometimes come under our notice, that is, the alienation of some part of the land of the estate. This is sometimes effected by the collusion of the farmer with the neighbouring landholders, or by a farmer whose own estate borders on that which he has farmed, and to which he attaches some portion of the farmed lands; but the latter may be avoided, by guarding against the offers of any person who is in a situation to practise this fraud. The same object is sometimes accomplished by the connivance of the native officer in charge of a khas estate, the property of government, or of a disqualified landholder. This is an unavoidable evil under any system of administration, when estates are not

directly managed by the proprietors, and we have no reason to believe that it has existed in any considerable degree.

Report Board of Revenue, 15 June, 1813.

We have, &c.

Revenue Board,
15th June 1813.

(Signed) R. ROCKE,
J. LUMSDEN.

LETTER *from* Mr. SECRETARY DOWDESWELL,
Dated the 11*th September*, 1813.

(Revenue Department.)

To William Ramsay, Esq., Secretary at the India House.

Sir :

Mr. Dowdeswell's Letter, 11 Sept: 1813.

In continuation of the remarks contained in the sixth to the sixteenth paragraph of the dispatch from the Right Honourable the Governor-General in Council of the 19th June last, and of the documents accompanying my letter of the 22d of that month, I am directed by his Lordship in Council to request, that you will lay before the Honourable the Court of Directors, for their consideration, the accompanying copy of a letter and of its enclosure from the Board of Commissioners, containing their sentiments respecting the ordinary effects of collecting the public revenue directly from the cultivators of the lands.

I have, &c.

Fort William,
11th September 1813.

(Signed) G. DOWDESWELL,
Chief Secretary to Government.

EXTRACT BENGAL REVENUE CONSULTATIONS,
the 11*th September*, 1813.

Report of the Board of Commissioners, dated the 23*d August*, 1813.

To the Right Honourable Gilbert Lord Minto,
Governor-General in Council, Fort William.

My Lord :

Report Board of Commissioners, 23 August 1813.

1. We have the honour to acknowledge the receipt of your Lordship's orders of the 27th March last, calling upon us for our sentiments in regard to the practical effect of khas management, which the Honourable the Court of Directors have recommended in the ninth paragraph of their letter of the 9th September 1812, as a general substitute for the usual practice of letting lands to farm, in cases where a settlement may not be made with the actual proprietors.

2. Our experience, in the several gradations of a long service through which we have passed to the stations which we have now the honour to fill, and the insight derived from that experience into the character of the instruments to whom a khas collection must necessarily be entrusted, might have justified our submitting to your Lordship, at an earlier period, our decided opinion of the inexpediency of dispensing with formal engagements for the payment of a specific rent in any instance. But the respect due to a proposition emanating from so high an authority, sanctioned with their approbation, and recommended by the successful adoption of it at the other presidencies, imposed upon us the obligation of a deliberate reflection, which the question would otherwise not have appeared to call for.

3. In that experience, which has included, with more or less intimacy of acquaintance, the greatest portion of the British dominions under this presidency, we have met with few instances where a khas collection, whether in consequence of a settlement not having been made, or an attachment for the default of the party under engagements, has not been attended, sooner or later, by a considerable defalcation of the revenue. We have also found that, in many instances, this defalcation has annually increased, so long as the lands continued

Report Board of Commissioners, 23 August 1813.

continued khas; and that, in some cases, it has rapidly extended, to a nearly total annihilation of the revenue.

4. But while we state the fact, we must at the same time add, that we know of no reason for its existence, except in the dishonesty of the native agents, and the impossibility of the Collector's affording a direct attention to the superintendence of the khas mehauls. Could the Collector personally superintend the kunkoot, the jumoke, the mussait, the nuzurundaze of the khas lands, or by whatever other technical term the adjustment of the landlord's share in each crop, and the mode of securing its realization into the public exchequer, may be denominated, we are not aware of any thing which could prevent Government from deriving the entire benefit of those assets, of which, in making engagements with the landholders, they are content to take little more than three-fourths.

5. We conceive, however, that the general duties of every Collector must make it scarcely possible for him to spare time and attention to the local details of the khas villages, dispersed, as they probably must be, through every part of his zillah. In these provinces, we may safely assert it to be physically impossible. Your Lordship is aware, that a greater revenue than what in the Lower Provinces employs twenty-two collectors is here committed to twelve only; that the Collector of Benares has a charge of nearly forty lacs; that six other districts either exceed or nearly approach to thirty lacs each; and that, exclusive of Furruckabad, which equals the average amount of the Bengal districts, no zillah in these provinces falls much short of the highest Bengal districts, with the single exception of Burdwan. Local management of the petty details of collecting the rents from the tenants of khas lands must, of necessity, be left to native agency; and your Lordship's records will afford adequate proofs of the character of such agency, in frequent instances of resettlements of khas estates, where engagements have been obtained for the immediate re-establishment of the full jumma, with a retrospective reimbursement of the defalcation which had accrued on khas management.

6. For facts in proof of this statement, we might content ourselves by appealing to your Lordship's records for the numerous cases of resettlement of khas estates in Benares which we have had occasion to submit to your Lordship, and to our own proceedings, for equally numerous instances in these provinces, where, in consequence of the incomplete state of the settlement, we have assumed a discretion of not troubling your Lordship with each individual case. But, with a view to exemplify the subject more forcibly than by such insulated cases, we beg leave to annex the general statement of the result of khas collections in the district of Barelly on the expiration of the second settlement, and the annual accounts of such collections in the province of Benares for the three last years.

7. We are fully sensible, that farms on short leases to persons unconnected with the soil are not likely to encourage improvement, and on the contrary, may frequently tend to the impoverishment of the estate, particularly in the last year of the lease. We have accordingly, in all the settlements formed under our instructions, avoided, as far as possible, having recourse to farmers; and wherever the proprietors declined to engage or were not forthcoming, our next object has been to obtain engagements from the Mokuddums or Purdhans for the individual village of each man's respective residence. This class of the higher order of peasantry are found to possess, from the hereditary lead which they hold among the tenants, as much influence in the estate, and as much attachment to the soil, as the proprietors themselves; and we have invariably found the settlements with them to be the most successful and substantial of all engagements. Khas management, by which we understand the direct interference of the officers of Government in the collection of the rent of his petty jote from each individual tenant of the village, even if it could, under the impediments which we have stated, be successful, can never, in any degree, be so substantial, and we doubt whether it would prove so beneficial to the tenants themselves.

8. The objection to farms in general, on the grounds of the want of interest of the farmers in the soil, does not exist in Benares, where the leases are for life.

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life. A lease which is to continue as long as the lessee himself, connects him with the soil nearly as much as the actual property in it. But a serious objection remains against such life-tenures, and against all other long terms of lease to casual farmers: the long exclusion of the hereditary proprietors debases them ultimately into the mass of the tenantry of their own estates, and tends to the extirpation of a valuable class of subjects in the village Zemindars. The large talooks in these provinces may, accordingly, be all traced to this origin; and the Talookdars will be found to have held, in the first instance, as mere farmers, the lands from which they have finally succeeded in excluding altogether the hereditary proprietors, on the strength of real or pretended sales, mortgages, or other transfers of the property. As a large farm, comprising many villages, affords facilities to similar acquisitions by the farmers, even at the present moment, another principle on which we have proceeded, in cases where the Purdhans and Mokuddums could not be brought forward to engage, has been to obtain distinct farmers for each separate village where possible, and where not, to restrict the engagements of any individual farmer to as few villages as may be practicable.

9. Your Lordship is aware, nor can it escape the Honourable Court, that the local usages, the habits and characters, the state and condition of the peasantry, and the tenures of the immediate cultivators of the soil, may vary so essentially in different parts of India, as to require a different mode of management. Circumstances materially distinct from what our experience has met with, may have given success, at the other presidencies, to the most minute subdivision of detail in a ryottee collection from the individual tenants; but, in the present constitution of these provinces, we may venture to assert that, were it practicable, it would not be expedient to extend the subdivision of the Collector's personal superintendence, in any minuteness of detail, beyond single villages, or distinct portions of villages forming separate estates.

We have, &c.

Board of Commissioners, (Signed) EDW. COLEBROOKE.
Furruckabad, 23d August 1813.

EXTRACT BENGAL JUDICIAL CONSULTATIONS,

Dated the 17th November 1809.

(Civil Department.)

To the Board of Revenue.

Extract Judicial Consultations, 17 November 1809.

GENTLEMEN:

I AM directed to transmit to you the enclosed extract (paragraphs 9 to 12) of a letter to the Register of the Nizamut Adawlut, dated the 22d of July last, together with an extract (paragraphs 16 to 19) of a letter from the Sudder Dewanny Adawlut, and to acquaint you that his Excellency the Vice-President in Council, desires that you will prepare for his consideration the draft of a Regulation for investing the Collectors with powers to try and decide causes, in the first instance, for arrears of rent, and for undue exactions of rent, on the principle stated in those documents, together with such provisions as you would propose to be adopted for amending the existing rules respecting distress.

I have, &c.

Fort William, (Signed) G. DOWDESWELL,
14th November 1809. Secretary to Government,
Judicial Department.

EXTRACT BENGAL JUDICIAL CONSULTATIONS,

Dated the 22d July 1809.

(Criminal Department.)

Extract Judicial Consultations, 22 July 1809.

Extract of Letter from the Register to the Nizamut Adawlut, dated the 4th July 1809.

Par. 9. THE second proposition of the magistrate of Nuddea, for " a means " to

Extract Judicial Consultations, 22 July 1809.

" to administer summary justice in revenue cases and attachments," for the purpose of checking the abuse to which attachment has been perverted, we understand to intend a summary inquiry, in cases of claims to arrears of rent, previous to a levy of distress, as authorized by the Regulations now in force.

10. On this subject we have recently had occasion to submit our sentiments to your Lordship in Council, in our remarks of the 31st May, upon the Report of the Senior Judge of the Calcutta Court of Circuit. We are convinced that some qualification of the power now vested in the landholders, farmers, and under-renters, to recover alleged arrears of rent by distress, without any previous investigation of the claim of arrear, is indispensably necessary, to secure the tenants of land from oppression and ruin. The principal question seems to be, what check can be established, consistently with the punctual realization of the just rents due to the landholders and farmers of land? And another question of some difficulty is, by whom the summary inquiry, to ascertain if the arrear claimed is due, should be made? We are not prepared to offer a final opinion, or any specific proposition on these points, for the consideration of your Lordship in Council, but hope to be able to do so at no distant period: and we, in the mean time, expect a report on the subject from the Magistrate of zillah Rajeshahy.

Extract of Letter to the Register to the Nizamut Adawlut, dated the 22d July 1809.

9. The Governor-General in Council has, for some time past, had under his consideration the best means of expediting the trial and decision of revenue causes, and for relieving the different courts of judicature from a part of the business with which they appear to be so generally overloaded, in a great measure, it is presumed, by means of causes of that description. On the most mature deliberation which the Governor-General in Council has yet been able to give to the subject, it appears to him that the most efficient remedy which could be applied to the existing inconvenience would be, to invest the collectors with the power of deciding, in the first instance, on claims to arrears of rent and complaints for excess of collection, leaving the party which may be dissatisfied with the decision of the Collector to bring the case before the Adawlut by a regular suit. The following reasons may be assigned in support of such an arrangement:

First. Material convenience was experienced by the public from the powers exercised by the Collector, with respect to revenue cases, during the existence of the Maul Adawluts, previously to the establishment of the system of 1793.

Secondly. The courts of judicature are not, by their constitution, well adapted for the discussion and elucidation of disputed accounts, which form ordinarily the basis of the causes in question.

Thirdly. Should the case, after it shall have been tried and decided by the Collector, come before the zillah or city Judge, in the form of a regular suit, the Judge will have the benefit of all the information which can be drawn from the Collector's offices, in most cases well arranged and digested, to facilitate and expedite the decision.

Fourthly. The course of proceeding now suggested does not establish any new principle at variance with the existing Regulations, it being provided by Section 13, Regulation VIII, 1794, that, " in cases concerning rent or revenue, &c. the Judge is empowered to refer to the Collector, for his report, " any accounts the adjustment of which may be necessary towards the decision " of the suits."

10. It will naturally occur to the Court, that the arrangement now suggested is closely connected, on the one hand, with the existing provisions,* respecting the powers vested in the landholders, farmers, and others, of distraining for arrear of rent; and on the other, with the rules respecting the trial of summary suits,† both which the Governor-General in Council has long thought require reconsideration and revision.

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* Regulation VII. 1799. † Ditto.

11. Should means be afforded to the Zemindars, farmers, and others, of recovering, without any material delay, arrears due to them, the power of distress may be modified. On the other side, by the power now proposed to be vested in the Collectors, the zillah and city Judges may be relieved from all the business occasioned by the institution of summary suits for rent. If there be any foundation for the remark made by the Magistrate of Nuddeah, that the abuse committed of the power of distress "has been partly the cause of the "excess to which dacoity has arisen," the evil urgently demands an early remedy.

Letter to Register to Nizamut Adawlut, 22 July 1809.

12. The Governor-General in Council requests that the Sudder Dewanny Adawlut will take the foregoing suggestions into their consideration, and that they will furnish him with their sentiments on the subject, in the form of a Regulation, or in such other mode as may appear to them most convenient.

EXTRACT BENGAL JUDICIAL CONSULTATIONS,

The 24th August 1810.

(Criminal Department.)

Extract Letter from the Acting Judge of Circuit, Moorshedabad, dated 1*st August* 1810.

Par. 10. I CONCUR, in some respects, with what the Magistrate has said relative to the exactions and oppressions of the Zemindars and their adherents; but it is to be observed, on the other hand, that instances occur of the Ryot refusing to come forward to execute engagements when invited to do so by the Zemindars: and, generally speaking, there appears a want of confidence between them, which in the end produces those abuses which the Magistrate has so strongly marked: The Zemindar, his farmers, and Amlah of all denominations, abuse the powers with which they are vested, to exact from the Ryot to the utmost extent of his ability. He is thus often deprived of the means of complaint; and this system carried on from year to year, reduces the Ryot to the extreme of poverty, frequently the cause of commission of crimes, not it is to be hoped from any inherent depravity, but driven thereto by necessity to obtain a precarious and insecure subsistence.

Letter from Acting Judge of Circuit, Moorshedabad, 1 August 1810.

(Signed) J. M. REES,
Acting Judge of Circuit.

Extract Letter from the Magistrate, Zillah Dinagepore, to the Acting Judge of Circuit, Moorshedabad, dated 24th July 1810.

Three causes are pretty apparent to account for this poverty.—1st. The general character of the Zemindars. They are low people: low in their original character, and not since raised by their fortunes. Heretofore dependents on the Rajah of the district, and who occasioned the dismemberment of his estates by their plunder, and which again enabled them at the public sales to concentrate in their own persons the estates of their master.—2nd. Another class of the Zemindars are men of great wealth, whose sole object is to add daily to their store. They are resident in other parts, &c., draw from hence their lacs annually, to the impoverishment of the district.—3rd. What is the natural effect of the other two? A general system of rack-renting, hardheartedness, and exaction, through farmers, under-farmers, Kutkeenadars, and the whole host of zemindarry Amlah.

Letter to Acting Judge of Circuit, Moorshedabad, 24 July 1810.

Even this rack-renting is unfairly managed. We have no regular leases executed between the Zemindar and his tenants. We do not find a mutual consent and unrestrained negotiation in their bargains. Nothing like it: but instead, we hear of nothing but arbitrary demands enforced by stocks, duress of sorts, and battery of their persons.

There is also an intermediate class, the money man, in every village, who first relieves, then aggravates the evil by his own usurious practices, and enforces them by like means.

The

Letter to Acting Judge of Circuit, Moorshedabad, 24 July 1810.

The general consequence is general poverty.

The evil is of difficult remedy. It might perhaps be relieved by the compelling of the Zemindars to grant pottahs to their Ryots, and by establishing a register office for recording them; but it is to be feared that any arrangement requiring so much detail, and consequently so much superintendence, would fall into disuse.

In order, therefore, to secure the Ryot against the Zemindar and his myrmidons, it would be desirable to relieve him, by reducing or modifying the legal power of the Zemindar in the distraint of property; for reduced to poverty by distraint, the Ryot can neither spare his time (and as for money he has none) in pursuit of justice.

All distraint and sale should be prohibited, except for a balance claimed on a regularly registered pottah. Perhaps the present Regulations might admit a construction not very different: but the investigation thereof is not entrusted to the Cauzee or officer conducting the sale, but is open for a future discussion on a future prosecution, which the Ryot, by the very act of the distraint, is generally disabled to pursue. I am not, however, an advocate for giving power to commissioners, who are ever too open to improper influence, and therefore can only look to a proper remedy in the abolition of distraint and sale *in toto.* I do not write this without being equally prepared for clamour on the part of the Zemindars, that they cannot pay the Government revenue because they cannot collect their own rents.

If the Zemindar will give fair terms on a lease for three years, the Ryot will pay; but if, instead of a lease on fair terms, a nominal jumma is hinted to be hereafter heaped up with cesses of various kinds, extorted by duress, the Zemindar may not be able to collect, and who will lament if he suffers in consequence? But I will venture to say that the actual value of lands would be little affected by such abolition.

Letter to Secretary to Board of Revenue.

To the Secretary to the Board of Revenue.

Sir:

With reference to the orders of Government of the 14th of November last, I am directed to desire that you will lay before the Board of Revenue the enclosed extract (paragraph 10) of a letter from the Acting Judge of Circuit for the division of Moorshedabad, together with the passages to which it refers in a letter from the Magistrate of Dinagepore, respecting abuses committed by the Zemindars and others in the collection of their rents, and acquaint the Board that his Lordship in Council desires that they will take the circumstances into their consideration, with the view of adopting the necessary provisions to guard against such abuses in future, in the Regulation which they were desired to prepare on the above date.

I am, &c.

(Signed) G. DOWDESWELL,
Secretary to Government,
Judicial Department.

Fort William,
24th August 1810.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE *at* BENGAL, *The 7th June* 1811.

Extract Proceedings Board of Revenue, 7 June 1811.

To George Dowdeswell, Esq. Secretary to Government in the Judicial Department.

Sir:

The court of Sudder Dewanny Adawlut, notwithstanding that Government has under its consideration certain provisions for the qualification of the existing rules regarding the recovery of arrears of rent by distraint, I am directed to transmit to you the under-mentioned papers, as connected with that subject, and to request that you will lay the same before his Excellency the Vice-President in Council.

Extract of a letter addressed, by order of the Court, to the Judge of Zillah Nuddea, on the 16th August 1810.

Copy

Extract Proceedings Board of Revenue, 7 June 1811.

Copy of a letter from the Judge of Zillah Goruckpore, dated the 18th June 1810.

Copy of a letter addressed, by order of the Court, to the Judge of Zillah Goruckpore, on the 3d July 1810.

Copy of a letter from the Acting Judge of Goruckpore, dated 30th November 1810.

Copy of a letter addressed, by order of the Court, to the Acting Judge of Zillah Goruckpore, on the 27th December 1810.

Copy of a letter from the Judge of Zillah Dinagepore, dated 29th March 1811.

I am, &c. &c.

Fort William, (Signed) J. T. SHAKESPEAR,
25th April 1811. Register.

Extract of a Letter addressed to the Judge of Zillah Nuddea by the Register of the Sudder Dewanny Adawlut, under date the 16th August 1810.

Letter to Judge of Zillah Nuddea, 16 August 1810.

The Court observe, that Section 5, Regulation IV, 1794, declares the right of a Zemindar, Talookdar, or farmer of land, who may have publicly tendered pottahs to his Ryots, in conformity with that section, " entitled " to recover the rents due to them from such Ryots, either by the process of distraint laid down in Regulation XVII, 1793, or by suit in the Dewanny Adawlut. From this declaration, considered with Section 61, Regulation VIII, 1793, it might be inferred, that the right of recovering arrears of rent by distraint was meant to be restricted to arrears due on engagements executed in conformity with the provisions of Regulation VIII, 1793, or pottahs tendered in pursuance of Section 5, Regulation IV, 1794: but this question being of considerable importance, and the Court not having before them the plea which might be urged for a different practice, under established usage, or particular local circumstances, they decline offering any opinion upon it, until it shall come before them judicially.

However desirable it may be that the sale of distrained property should be suspended in certain cases, when the arrears claimed may not appear due, the Court are of opinion, that such authority is not vested in the Commissioners by the Regulations in force, which allow distrainers to cause the sales at their own risk for all arrears demanded by them, subject to the penalty declared in Section 6, Regulation XVII, 1793, if it shall afterwards appear, upon trial in the civil court, that the arrear claimed was not due.

(A true extract.)

(Signed) J. T. SHAKESPEAR,
Register.

To J. T. Shakespear, Esq. Register to the Court of Sudder Dewanny Adawlut,
Fort William.

Sir:

Letter to Register of Sudder Dewanny Adawlut, 18 June 1810.

I have the honour to submit a statement, exhibiting the fees received by the native Commissioners in this district, for the year 1809, and beg to call the attention of the Court to the very inadequate amount of the receipts, and to the prejudicial effects of retaining such establishments.

The low and petty intrigues carried on at these courts may be more readily conceived than described. It may, however, be necessary to bring to the notice of the Court the mode in which the district is plundered through their means.

To each of these Commissioners there are attached a set of pettifogging Vakeels (to none less than four, and to others as far as ten), who are obliged to have recourse to all sorts of dirty actions to maintain themselves, and who in fact live on the public.

Letter to Register of Sudder Dewanny Adawlut, 18 June 1810.

It has been the practice in the district, either from ignorance of the power they possess, or from apprehension of incurring the penalty of transgressing, or of meeting with opposition, for the Zemindars to apply to the Commissioner to distrain the property of their Ryots, and not, as empowered by the Regulations, to distrain themselves, and then apply to the Commissioner to sell the property; and in order that this application may be done in form, a Vakeel steps forward, who exacts a fee, equal to one-fourth of the established fees on regular suits, for making the application. This being received, it becomes necessary to depute an Aumeen to distrain the property, and no person is considered more proper for the purpose, or less likely to infringe the Regulation, than a Vakeel; and the man who made the application is fixed upon and receives for his trouble five per cent., to which sum the expenses of distraint were limited by an order of the late Acting Judge. The property being then sold, the Commissioner receives his one ana in the rupee, as a compensation for his trouble. The Ryot remonstrates against the justice of the demand, and the enormous expense of upwards of twelve per cent. to the Commissioner, who sagaciously suggests that he has acted agreeably to the Regulations in selling the property, but that there is a section by which the Ryot can get redress, by prosecuting for an illegal distraint. Under such authority, the Ryot, assisted by another Vakeel, who has probably been watching all the time for a retainer, commences an action against the Zemindar, and if there is no bribery in the case, generally gains his suit, right or wrong; for this plain reason, that if the Commissioner did not pass a decree in favour of the plaintiff, in most cases, few would come to his court for justice, and he would consequently get no fees.

The above is a simple case between the Zemindar and Ryot; and it is obvious that the intention of the XXVIIIth Regulation of 1803 is defeated, and that instead of affording the Zemindars a ready mode of realizing their rents, it involves them in numberless petty law-suits.

A common plea set up by the Ryot in a prosecution for illegal distraint before the Commissioner is, that the land belongs to another village, and that he has paid his rent to the Zemindar of that village. The consequence is, that the Zemindar who distrained in the first instance, on being cast in the suit, is under the necessity of appealing, even though the decree against him may be for a sum not worth giving himself further trouble about; for if he does not, his land in fact becomes decreed the property of another.

In this district, the greater part of which has been waste for many years, there is, of course, great disputes respecting the boundaries of the different estates, and the various modes adopted for obtaining possession are deserving of notice. The disputed land, hitherto waste, being brought into cultivation, one Zemindar commences against the Ryots, by an application to the Commissioner to distrain. This frequently involves an affray, in the first instance; and at all events, a number of petty prosecutions before the Commissioners, with appeals, &c. The other Zemindar has also recourse to the same Commissioner, and commences a suit against the Ryots for the rent of the land.

The revenues of that year being settled, some how or other, without the real matter at issue being finally adjusted (namely, to whom the land belongs), the next business to be maneuvered by the respective claimant is, who shall cultivate the next year. One party ploughs, the other sows; the first party sows over again, and the other ploughs and sows again; and both parties, probably, on the strength of the Commissioner's decrees. While this is going on, an affray sometimes happens; but that is more frequently postponed till the harvest time. Each party then tries to outwit the other; but as that is not easily done, they come to blows, and each carries off what he can, and that frequently in presence of the police peons. All parties are then brought into the foujdarry court, and committed or punished by the Magistrate, according to the extent of the affray. But notwithstanding the most patient investigation, it seldom happens that it can be made out clearly who was the aggressor; and both parties being in the wrong to a certain degree, both receive equal punishment.

The next mode adopted is, for one party to prosecute under the XXXIId Regulation for forcible dispossession; and from the previous disputes and contradictory

Letter to Register of Sudder Dewanny Adawlut, 18 June 1810.

dictory decrees of the Commissioners, a case cannot generally be made out. These prosecutions take up more time than regular suits, and are most cautiously worded; for in no instance that I have seen, does the plaintiff state himself that he has been dispossessed, but simply that the other party had assembled a large body of armed men, and carried off part of the crops by force, with intent to dispossess. The object of this cautious wording is, that in case of the suit being dismissed, the party still retains his claim to being actually in possession.

All the above modes failing, one party commences a regular suit, when the various orders and decrees are brought before the court at one view, and present a scene of confusion and contradiction not easily described.

To strike at once at the root of the evil, I beg to recommend, that the Commissioners to the Munsiff be withdrawn, and that the Cauzees of the respective pergunnahs receive commissions for the sale of distrained property, and be strictly restricted to the sale of such property as may be due from Ryots that have entered into engagements; and that without the production of the kabooleat signed by the Ryots, and the wasil baukee signed by the Putwarry of the village, they do by no means sell any distrained property.

The number of causes decided by the native Commissioners are few in number; and were those only taken into the account that are strictly cognizable in their courts, and do not originate in the decrees and orders of the Commissioners themselves, the number might be reduced probably to a fourth. With the view, however, of preventing any inconvenience being felt by the public, I beg to suggest, that on the present Munsiffs being done away, that the Court, under the 5th Section of Regulation XV of 1805, might authorize the appointment of another Aumeen to reside at Azimgurh, and decide all causes that may be referred to him for decision.

I am, &c.

Goruckpore, (Signed) C. DUMBLETON,
18th June 1810. Judge.

To C. Dumbleton, Esq. Judge of Zillah Goruckpore.

Sir:

Letter to Judge of Goruckpore, 3 July 1810.

I am directed by the Court of Sudder Dewanny Adawlut to acknowledge the receipt of a letter from you, dated the 18th ultimo, and its enclosure.

The Court have it in contemplation to propose the enaction of some new rules, for the better regulation of the duties and powers attached to the offices of Munsiff and Commissioner of Distraint, when the several points noticed in your letter will meet with due consideration; in the mean time, I am directed to desire that you will take the necessary precautions, by promulgating the rules in force, to prevent the illegal demand of unauthorized fees. I am also directed to refer you to clause the third, Section 16, Regulation XLIX, 1803, from which you will perceive that a discretion is vested with you to limit the number of Vakeels employed at a Commissioner's cutcherry, as may appear to you expedient or proper.

I am, &c.

Fort William, (Signed) J. SHAKESPEAR,
3d July 1810. Register.

To J. T. Shakespear, Esq. Register to the Court of Sudder Dewanny Adawlut, Fort William.

Sir:

Letter to Register of Sudder Dewanny Adawlut, 30 November 1810.

In submitting the accompanying papers to the Court of Sudder Dewanny Adawlut, it may be necessary, in explanation, to observe that it has been the practice for the Zemindars in the district, instead of distraining the property of their defaulting tenants themselves, to apply to the Commissioners for the sale of distrained property, to depute a person, in the first instance, to make the attachment, although the Zemindars have been made acquainted with their right of distraining property themselves, without applying to the Commissioners. The refractory spirit of the Ryots, and their own poverty and want of authority, induce

Letter to Register of Sudder Dewanny Adawlut, 30 November 1810.

induce them, almost invariably, to adopt the mode mentioned above; and as the presence of an officer of Government, on such occasions, tends greatly to preserve regularity and prevent resistance on the part of the defaulters and their relations, often constituting almost the entire population of the village, it has been encouraged and authorised by several perwannahs from Mr. Ahmuty, and from different gentlemen who have officiated as judges.

It was, however, found that numerous affrays took place, in consequence of the Zemindars of different villages, with their relations and followers, going in large bodies to distrain each other's property for the rent of disputed land; and it was thought necessary to issue an order to the Commissioners, not to distrain property for arrears of rent, unless the Zemindar could produce a cabooleat from the defaulter. The Court will perceive, from the accompanying papers, that this order has proved injurious to the Zemindars, who are exposed to have their estates sold for arrears of revenue, at the same time that they are restricted from distraining for the rents of undisputed lands, unless the Ryots choose to subject themselves to it by giving cabooleats, which they frequently refuse to do.

Being, however, aware that its unqualified revocation will give rise to numerous affrays, I have deferred rescinding it for a month, in hopes of being favoured, before the expiration of that time, with the orders of the Court on the subject, and under an impression that it may be thought expedient to impose some restrictions on distraining property for the rent of land in dispute. Adverting to the circumstances mentioned in the beginning of this letter, it would not be difficult to carry any restrictive order into effect in this district, in which the boundaries of estates are in general very imperfectly ascertained.

The distraint, in such cases, being considered as an attempt, on the part of the opposite party, to establish the point of their being in possession of the land, in which the greater part of the inhabitants of the village are often more or less interested, they are not to be restrained from taking part with the supposed defaulter, and proceeding to acts of the utmost violence.

I am, &c.

Goruckpore, (Signed) D. SCOTT,
30th November 1810. Acting Judge.

To D. Scott, Esq. Acting Judge of the Zillah of Goruckpore.

Letter to Acting Judge of Goruckpore, 27 December 1810.

Sir:

I am directed by the Sudder Dewanny Adawlut to acknowledge the receipt of your letter of the 30th ultimo, with its enclosures, and to communicate to you the following instructions in reply.

2. The Court are of opinion, that proprietors of lands and others entitled to distrain, being authorised to attach the property of defaulters by their agents, there is no objection to their employing the Commissioners for the sale of distrained property, and officers for that purpose; and under the circumstances stated by you, entirely approve of the encouragement which has been given to the practice in your district.

3. The Court are further of opinion, that persons entitled to distrain are not bound by the Regulations to produce the cabooleats of defaulters to the Commissioners for the sale of distrained property, on requiring them to proceed to a sale.

4. But the Court remark, at the same time, that the provisions for distraint suppose that the distrainer is in actual possession of the lands, on account of which the distraint is made; and consequently, when the fact of the possession of lands is disputed, it is the duty of the Commissioners for the sale of distrained property to refuse proceeding to a sale, and to refer the claimants to the Dewanny Adawlut, where they may either lodge a regular action against any persons disputing their title, or bring a summary suit against the alleged defaulters.

5. That

Letter to Acting Judge of Goruckpore, 27 Dec. 1810.

5. That should, as is most probable, the latter course be pursued, the Judge will summarily investigate the fact of the claimant's possession, giving any persons who may set up adverse claims to the land and allege their possession of the same, an opportunity of being heard. That according as the claimant's possession shall be established or disproved, the Judge will dismiss his claim or adjudge him entitled to recover the arrear, and of consequence to levy the rent of the contested land, and to distrain, until the summary decision be superseded by a regular judgment. That the possession being thus provisionally determined, no embarrassment can be afterwards experienced.

6. By following the course above explained, the Court are of opinion that no inconvenience will be experienced from recalling the proclamation mentioned in the second paragraph of your address, and they desire that you will recal it accordingly. You will, at the same time, issue perwannahs to the Commissioners for the sale of distrained property, in conformity to these instructions, and will direct the Darogahs of police to refuse their aid to the attachment of property on account of arrears of disputed lands.

I am, &c.

Fort William,
the 27th December 1810.

(Signed) J. SHAKESPEAR,
Register.

To J. T. Colebrooke, J. H. Harington, J. Fombelle, and J. Stuart, Esqs. Judges of the Court of Sudder Dewanny Adawlut, Fort William.

Letter from the Judge of Dinagepore, 29 March 1811.

Gentlemen:

I take the liberty to make the representation to your Court, that the people of this district do not seem to have acted on the general rules of the VIIth Regulation of 1799, for the attachment of property for arrears of rent, till very lately; but that they seem now to compensate their previous tardiness by an unknown vigour in its enforcement, oppressive to many from the demand being unjust, and if not on that account to all, at the best relentless and obdurate to the remainder. It is not, of course, the province of a court of justice to interfere in the latter case; and in the former, their duty under the laws seems to have for its object to afford redress in damages after the act.

2. But it happens that the attaching party have the aid of the police, and that the party, if it resists and a scuffle ensues, pleads in vain the injustice of the demand.

3. As a general provision, I do not mean to think it avoidable, but as liable to the utmost abuse. I think the facilities afforded for its execution should not be unlimited.

4. When a distraint happens without resistance, or when a punishment for resistance is merely the prelude to a more vigorous restraint, the object of it in this district, where the wretchedness of the lower classes is excessive, is precluded, even in a larger proportion than one in a thousand, from the means of redress: so that a causeless distraint is generally a greater hardship than what is called an open robbery, as in the one instance, opposition is criminal, and in the other meritorious; and in the latter, the chance of redress is comparably more encouraging, and even its evil, speaking generally, far less extensive than in the former.

5. The general nature of this evil has also been aggravated, by the circumstance of the very lowest zemindarry officers acting as attaching agents, while the Zemindar, in some cases, is himself attending to give the appearance of all its rigour to the attachment of his agent, but keeping himself in the back ground, equally to avoid responsibility and to obviate the hopeless case of any appeal to his moderation.

6. There is still one further aggravating case. I have, on an average, about five hundred prisoners in the jail here; but I have no doubt the daily prisoners in the district would amount to five thousand prisoners, of which I would attribute one thousand to the illegal duress of Mohojuns for debt, five hundred

Letter from the Judge of Dinagepore, 29 March 1811.

dred to the usurped restraint upon people on suspicion of criminal offences, and the remaining three thousand prisoners I would attribute to the illegal duress of sundry kinds by the zemindaree Amla upon the bodies of their Ryots, in order to compel some kind of engagement from them which may be hoped to give a shadow of justice to their future distraints.

7. It may be observed, that this duress is not less irredressable than the distraint; for what with citations, proclamations, or the mere tool attending and the principal offender going away to see his affairs in another quarter (no coercive process issuing, or if issued not executed), the man obliged to sacrifice his pursuit of justice in search of his diurnal sustenance.

8. Having thus given a general, but very faint idea, of the extreme misery and extreme oppressions of the tenantry at large of this district, I beg leave to solicit the Court's construction of the Regulations, whether the authority to delegate agents to attach under the VIIth Regulation of 1799, is to be general or particular, and verbal or written, and whether restraint should not be limited to cases where, from the written engagements of the parties, the demandable jumma of the year be indisputable, and the only possible doubt can be whether the payments in the year have fulfilled or fallen short of those engagements.

9. I do hope that the just construction of the Regulations will be found to require a special and written order, that attachments *en masse* of the property of the people by Putwarries and Munduls may be abolished, and that the general principle which makes every offence of easy execution the more punishable as the more prejudicial to the people, may be found, or if necessary be made to apply, by a new law, to a grievance which, as practised lately in this neighbourhood, menaces to disturb seriously the tranquillity of the country.

I have the honour to be, &c.

Zillah Dinagepore, (Signed) W. LEYCESTER,
29th March 1811. Judge and Magistrate.

Mr. Dowdeswell.

Previously to the receipt of the above-mentioned papers, I had fully intended to suggest an inquiry respecting the operation of the rules at present established for the recovery of claims to rent, on the part of proprietors, farmers, and managers of lands, and of their local agents, from their tenants and Ryots. The proposed inquiry was of course founded on the apprehensions which have long been rooted in my mind, that great claims are made, and oppressions are committed by the Zemindars and others, under the powers at present exercised by them, with respect to the distress and sale of property for the recovery of claims of the nature above stated. Those apprehensions cannot but receive confirmation from the circumstances stated in the foregoing papers.

I am sensible of the importance of the question generally, and that in protecting the Ryots and others from oppression, we must be extremely careful not to preclude the Zemindars, farmers, and managers of estates, from the means requisite to enable them to collect their rents. The natural consequences of such injudicious restrictions would be, the accumulation of heavy arrears to Government, and all the serious ill effects heretofore experienced from the constant sales of lands.

The circumspection, however, necessary to be observed on the occasion, need not, and ought not to preclude discussion and inquiry. If my apprehensions shall appear to be well founded, no doubt can remain of the propriety of modifying the existing rules respecting distress. On the other hand, if those apprehensions which are, I know, entertained by many other persons as well as myself, shall appear to be imaginary, the satisfaction of knowing that they are so will not be very dearly purchased, by the trouble incident to the proposed investigation.

It may be inferred from the foregoing observations, that however urgent an inquiry into the abuses above noticed may appear to me, I am by no means prepared

Mr. Dowdeswell.

pared to suggest any rules for the practical adoption of the Board in the present stage of the business.

Should the result, however, of the proposed inquiry be such as I am led to apprehend, two provisions occur to my mind, which I think might, in that case, be adopted with public benefit.

1st. That no proprietor, farmer, or manager of land, or the local agent of such person, be authorized to distrain the property of his tenant or Ryot, unless he can produce a cabooleat from such tenant or Ryot, shewing the rent which the former is intitled to receive; and

2nly. That all property attached with a view to the sale of it be released, on the owner giving security, either in the court of the Judge or Register, for the payment of the balance, if it be undisputed, and for such sum as may be eventually adjudged against him, if the claim to the balance be contested between the parties. The case to be tried as a summary suit, under Clause 4, Section 15, Regulation VIII, 1799.

I am perfectly aware, that the production of the cabooleat would not furnish any proof of the payment or otherwise of a contested claim to rent, when the question in agitation was only the amount of that claim; but it would effectually prevent the Zemindar, farmer, or manager of an estate or pergunnah from exacting rent from persons who were not his Ryots. It would necessarily tend to promote the general delivery of cabooleats from the Ryots to the Zemindars and others, and by a claim of necessary consequence of pottahs from the latter to the former. Were this object once accomplished, we should probably hear of few disputes or contested claims regarding rent.

The latter proposition is nothing more than a suggestion in Sections 9 and 10, Regulation XVII, 1793; with this difference, that the suits which may be instituted under it be decided on a summary investigation, instead of a regular suit. It proceeds much on the principle of the English law of replevin. In adopting it, therefore, we have the best authority and surest guide in matters of a judicial nature, in all cases in which a natural operation of the wise and beneficent principles of the English law is not opposed by the peculiar institutions and usages of the natives. It is to be apprehended, that in abandoning the guide, or in other words, in repealing the salutary provisions contained in Sections 9 and 10, Regulation XVII, 1793, as was done in the year 1795, we have opened a source (as already noticed) of great abuse and oppression.

In effect, it appears to me at variance with every principle, to vest in the Zemindar the power of selling his tenant's property for the recovery of an alleged balance, at the very moment that the parties are disputing whether the claim be well founded or otherwise.

I am aware, indeed, that with the rules as they at present stand, the Ryot, if he deem himself aggrieved by the distress and sale of his property, may seek redress in the Adawlut. But a suit at law must, at best, be deemed a very imperfect means to a man thus reduced to a state of beggary, of obtaining any adequate reparation for the injury which he may have sustained.

It may be advisable, that the purport of the foregoing remarks and suggestions should be communicated to the Collectors subject to our authority. It is, at the same time, essential that it should be clearly understood by the Collectors, that the object of communicating them is only to require their unreserved opinions on the expediency of adopting them, supposing, as already noticed, that the abuses committed, under cover of the existing rules respecting the distress and sale of property, are such as to require a legislative remedy. The Collectors will, of course, offer such other suggestions themselves as they may deem necessary.

In the foregoing remarks, I have only spoken of the conduct of the Zemindars and others on the one side, and of the oppression supposed to be experienced by the Ryots on the other. In order, however, to render the proposed investigation complete, it is essential that the Collectors should report their sentiments on the conduct of the Cauzies, native Commissioners, and other persons

Mr. Dowdeswell.

sons invested under the Regulations with the power of selling distrained property for the discharge of claims to arrears of rent. I strongly suspect, not only that the Zemindars and others make illicit and excessive demands of that nature, but that the officers above-noticed are the ready instruments of enforcing such exactions in a very illegal and oppressive manner.

I would also recommend, that the Collectors be further required to report their sentiments on the conduct of the native Commissióners in the decision of revenue suits, in which I also apprehend that great abuse and malversation are committed. In restricting the discussion to revenue suits, it is not that I think that an inquiry into their conduct, with respect to other suits, would by any means be superfluous, but because the proper duty of this Board is obviously confined to cases of that description.

I am perfectly sensible that any present propositions are liable to encounter considerable opposition from some of the Revenue Authorities, and that the argument which will most generally be opposed to them is the unexampled punctuality now established in the collection of the land revenue, and the consequent danger which is to be apprehended from any alteration of the existing rules. The attainment of that punctuality is certainly a great and important object: it evidently is not, however, the only object. Until we can combine with it the security of the peasantry from illicit and burthensome exactions; until we can remove the apprehensions which I know are entertained, that the Ryots are not unfrequently driven, by the oppressions of the Zemindars and farmers and their local agents, to the commission of the worst of crimes, dacoity, the purpose of our revenue laws must be deemed to have been very imperfectly accomplished.

(Signed) G. DOWDESWELL.

Ordered, that the several Collectors of the Lower Provinces be written to as follows.

(Circular.)

Letter to Collectors of the Lower Provinces,

SIR:

His Excellency the Vice-President in Council has been pleased to direct the Board of Revenue to report their sentiments regarding the operation of the existing rules for the distress and sale of property on account of arrears of rent. That reference appears to be founded on the apprehensions entertained by Government, that considerable abuses and oppressions are committed by the Zemindars and others, under the powers at present vested in them with respect to that point.

2. The Board conceive that substantial grounds exist for those apprehensions: but previous to furnishing the required report, they have deemed it advisable to desire your sentiments on the subject generally, and likewise on the expediency of adopting such suggestions as the Board are at present prepared to offer, with the view of obviating the evil in question.

But however desirable it is that the abuses above noticed, if they really exist, should be in future prevented, you will no doubt be sensible, that in protecting the Ryots and others from oppression, the greatest care should be taken not to preclude the Zemindars, farmers, and managers of estates, from the means requisite to enable them to collect their rents. The natural consequences of such injudicious restrictions would be, the accumulation of heavy arrears to Government, and all the serious ill effects heretofore experienced from the constant sale of lands.

With a view to the attainment of the proposed object, two suggestions occur to the Board.

First. That no proprietor, farmer, or manager of land, or the local agent of such person, be authorized to distrain the property of his tenant or Ryot, unless he can produce a cabooleat from such tenant or Ryot, shewing the rent which the farmer is entitled to receive.

Secondly.

Letter to Collectors of the Lower Provinces, 7 June 1811.

Secondly. That all property attached, with a view to the sale of it, be released, on the owner giving security, either in the court of Judge or Register, for the payment of the balances, if it be undisputed; and for such sum as may be eventually adjudged against him, if the claim to the balance be contested between the parties. The case to be tried as a summary suit, under Clause 4, Section 15, Regulation VII, 1799.

The Board are perfectly aware, that the production of the cabooleat would not furnish any proof of the payment, or otherwise, of a contested claim to rent, when the question in agitation was only the amount of that claim; but it would effectually prevent the Zemindar, farmer, or manager of an estate or pergunnah, from exacting rent from persons who were not his Ryots. It would also tend to promote the general delivery of cabooleats from the Ryots to the Zemindars and others, and by a necessary consequence, of pottahs from the latter to the former.

The second proposition is nothing more than a suggestion for reviving the rules contained in Sections 9 and 10, Regulation XVII, 1793; with this modification, that the suits which may be instituted under it be decided on a summary investigation, instead of a regular suit.

In communicating to you the foregoing suggestions, you will clearly understand that the object is to desire your unreserved sentiments on the expediency of adopting them, supposing that the abuses committed under cover of the existing rules, respecting the distress and sale of property, are such as to require a legislative remedy. You will, of course, offer any other suggestion yourself which you will propose to be adopted.

In the foregoing remarks, the Board have only adverted to the conduct of the Zemindars and landholders, on the one side, and to the oppression supposed to be experienced by the Ryots, on the other. In order, however, to enable them to form a comprehensive opinion on the subject, they desire that you will submit to them your sentiments on the conduct of the Cauzies, native commissioners, and other persons invested, under the Regulations, with the power of selling distrained property for the discharge of claims to arrears of rent, as the Board are led to suspect, not only that the Zemindars and others make illicit and excessive demands of that nature, but that the officers above-noticed are the ready instruments of enforcing such exactions in a very illegal and oppressive manner.

You are likewise desired to communicate your sentiments on the conduct of the native commissioners in the decision of revenue suits, in which the Board also apprehend that great abuse and malversation are committed.

In conclusion, I am directed to acquaint you that the Board expect that your reply to the present reference will not be founded on the information obtainable from a few opulent individuals, but from local and personal communication with the class of people, the peasantry, for whose benefit the present inquiry has been undertaken.

I am, &c.

7th June 1811. (Signed) G. DOWDESWELL,
C. BULLER.

AT a MEETING *of the* BOARD *of* REVENUE,
the 31st December, 1811.

PRESENT,
R. Rocke, Esq. Acting President,
C. Buller, Esq. Member.
The President absent.

Proceedings of Board of Revenue, 31 Dec. 1811.

Read the following letters from the Collectors of Bhaugulpore, Burdwan, Chittagong, Dacca, Dinagepore, Jessore, Moorshedabad, Mymunsing, Nuddea, Sylhet, Acting Collector of Rajeshye, late Acting Collector and Collector of Rungpore (two letters), Acting Collector of Tipperah, Collector of the twenty-four Pergunnahs, Acting Collector of Behar, Collector of Purnea, late Acting Collector and Collector of Sarun (two letters), Collectors of Shahabad, Midnapore, Hidgelee, and Cuttack.

To

Letter from Collector of Bhaugulpore, 2 September 1811.

To G. Dowdeswell, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

1. I beg to acknowledge the receipt of your Secretary's circular letter of the 7th June last.

2. The punctuality with which the revenues of this district have been paid for the last six years is, I conceive, a very substantial reason for abstaining from any interference, on the part of the officers of Government, between the Zemindar and the Ryot, excepting in cases when it may be absolutely necessary. This opinion, I beg to observe, is applicable solely to this district.

3. That oppressions have existed, and do exist, in the distraint and sale of property, I am well inclined to believe; nay, I apprehend that they extend even to personal cruelty. Much, if not the whole of the former might be prevented, by circumscribing the power vested in the native officers, of proceeding to the actual sale of property at the instigation, or more properly speaking, on the representation (for it is really nothing more) of the Zemindars; for the latter recourse must be had to the criminal court.

4. I do not feel myself competent to give an opinion on the conduct of the native commissioners in the decision of revenue suits. It would be necessary to inspect their proceedings. I have never seen one cause of their deciding, but I think that all revenue suits belong properly to the jurisdiction of the Collector; and indeed it is, in some degree, directed by Regulation VII of 1799: but it seldom or ever occurs, that any of these causes are turned over by the court for investigation to the Collector. I have had none for these six years and a half that I have been Collector. There are many advantages likely to accrue to the individual, from the enactment of a Regulation excluding the trial of revenue suits from the courts, and transferring them to the Collectors; the least of which is not a more speedy determination of the point at issue, thereby allowing the Ryot to return to his field, instead of compelling him to dance attendance on the court for an indefinite period. The gentlemen in the judicial line have so many important subjects to engage their attention, that with every good intention the trial of petty revenue suits, of whatever denomination, can scarcely be brought under their notice; or if brought, probably not before the ruin of the Ryot is accomplished. The peasantry, with very few exceptions, are too poor to entertain an attorney at the court: the natural consequence is, that they must attend themselves, and that too, perhaps, at periods when they should be particularly engaged in the cultivation of their fields. Hence arise neglect, dishonesty, and many other evils on the part of their under Ryots, by which they are ultimately involved in ruin. Another source of oppression exists in the peremptory sale, by the officers in whom the power is vested, of the Ryot's cattle. Buffaloes or bullocks, of the value of six, seven, or eight rupees, are sold at the native cutcherry for a rupee or eight annas, when perhaps the unhappy man owes not more than three or four. No objection occurs to me to the adoption of the measures suggested by the Board in the fourth paragraph; and any other step which can accelerate the decision of revenue suits is highly desirable: none more likely to effect it than the enactment of a Regulation on the grounds proposed in the sixth paragraph of your Board's letter. The Judges, too, would be relieved from a great deal of work, by making over the trial of revenue suits to the Collectors, by whom I should suppose that the business might be satisfactorily done: at least, no physical reason exists why it should not, though probably a political one may.

5. I understand, generally, that the Zemindars are supposed to possess too much influence over the persons invested with the power of selling distrained property: but I cannot write on this subject from personal experience; for though I have, for some years back, annually taken a circuit of the district, no complaint has ever been brought before me. I will, however, mention two or three things known to exist. A Ryot is probably indebted to the Zemindar, ten, fifteen, or twenty rupees. The Zemindar attaches, of his own authority, property to the amount of one or two hundred rupees (this often occurs). He gives in a list of this property to the officer empowered to sell, be he Commissioner, Cauzee, or any other: this latter, without any previous inquiry into the real state of the case, sells off the whole at a price infinitely below the real value;

Letter from Collector of Bhaugulpore, 9 September 1811.

value; and though the surplus be refunded to the Ryot, still it is so little as to render him utterly incapable of setting himself up again. Nay, I believe that this vexatious sale (to call it by no harsher name) is sometimes converted into a source of emolument to the distrainer and to the seller, as it enables them, by a fictitious purchase, to buy things for their own use, at a price far below the real value: it may also serve as a vehicle for private resentment, on the part of a Zemindar, to a substantial Ryot, against whom he may entertain ill will. To this assumed position it may be objected, that our established courts of justice offer redress. I admit it: but with this reservation, that all law-suits involve considerable risk at the best, and certainly great delay and expense, which, in my opinion, are equally destructive to the well being of the Ryots.

6. Another, and a more grievous source of oppression, will be found in the following statement. A landholder possesses an estate compact in all its parts save one: this one part involves a boundary dispute with a neighbouring landholder. Each party obtains and retains possession the best way he can. Each party looking upon himself as the rightful proprietor, engages his Ryot, under assurances of protection, to cultivate this disputed land. When the time comes for the collection of the rents, each party makes good his own demand upon the Ryots indiscrimately: hence the Ryots have to pay double rent. This is what comes under the vulgar denomination of screwing the Ryots. The introduction of vulgar trite expressions in a public address is hardly admissible; yet, in the present case, I hope to be excused for using it, as it really is a very impressive one. This induces me respectfully to suggest an amendment to your Board's first suggestion, which is, that the prohibition to the farmer, manager, or local agent, to distrain the property of his tenant or Ryot, be extended to those who have the power to sell such distrained property, without a previous investigation of the nature of the case, and this too under severe penalties.

7. A third case is this. A substantial Ryot engages with a Zemindar or proprietor, sometimes verbally, sometimes on a vague indefinite engagement, to cultivate some land for a fixed sum. He has done so for a year, probably two: he then finds that the produce is inadequate to his trouble and expense, and discontinues. Notwithstanding his declining it, the Zemindar, at the time of collecting the rents, still conceives this man to be his Ryot, because he had once cultivated his land, and on his refusing to pay the demand, his property is immediately distrained, and sold by the native officer, as before-mentioned, without any previous inquiry.

8. In fact, if the Commissioner's power to sell property was restrained, almost all the oppressions of the Zemindars would be effectually done away.

9. Having obtruded my sentiments thus freely on one side of the question, I conceive it but fair to take a view of the other side.

10. It cannot be denied, that there are many Ryots of so obstinate a disposition, and so ready to take every advantage of the Zemindar, that unless he be possessed of some power over them, he will find the realization of his rents, and consequently the revenue of Government, a very difficult thing; and your Board have wisely observed, that in attempting to effect an amelioration of the state of the peasantry, the landholders should not be precluded from the means requisite to enable them to collect their rents. The wisdom of Government will doubtlessly apply the proper remedy.

11. I trust to the liberality of your Board to excuse any thing seemingly improper in this report: I do not intend it. I have given my sentiments in the spirit in which they were required, freely and unreservedly.

I have the honour to be, &c.

(Signed) F. HAMILTON,
Collector.

Zillah Bhaugulpore,
Collector's Office,
9th September 1811.

Letter from Collector of Burdwan, 10th Sept. 1811.

To George Dowdeswell, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

In reply to your circular orders of the 7th June last, I have the honour to state, in reply to the first paragraph of those orders, that I have no means whatever

Letter from Collector of Burdwan, 10th Sept. 1811.

whatever of procuring any accurate information of the abuses practised by the Zemindars and others, authorized to sell distrained property under the provision of Regulation VII of 1799, as the investigation or adjustment of such suits do not come within the duties of my office, and that I have still fewer means of judging of the conduct of the native Commissioners on the trial of revenue suits by them. At the same time, I have reason to believe that the Zemindars are guilty of great and heavy oppressions in their general transactions with the Ryots, and that the powers they possess of distraining the property of their tenants for alleged balances, is one of the principal sources of these oppressions.

In reply to the fourth paragraph, I beg leave to observe, that as cabooleats are at present frequently extorted from the Ryots by a prolonged detention of their persons by the Zemindar, under the powers he possesses of compelling their attendance, by preventing their cultivating the ground or cutting their crops at the proper period, by unfair measurements, by threats of criminal prosecutions, and many other methods, which the power and influence of a Zemindar will almost invariably enable him to exercise, I should apprehend that the remedy suggested might render it an instrument of greater oppression than ever. I must also add, that these cabooleats are frequently extorted without any corresponding pottah being given to the Ryot, and that, should the remedy suggested by your Board be adopted, I should apprehend it might give the Zemindars stronger motives and greater powers to extort unfair cabooleats than before.

The second remedy proposed by your Board would, I think, be attended with advantage; but to render the operation more efficient, I would recommend that the interval between the attachment and sale should be prolonged beyond the period now established, and that the Monsif or Cauzee should be authorized to judge of the responsibility of the security tendered. It is well known, that the Ryot will often deposit the sum demanded in order to defer the sale; and they would do it constantly, if they were allowed to prosecute the landholders in a summary suit for excess. In all such cases of deposit, the amount and responsibility of the security tendered by the Ryots might also be constantly a subject of delay and abuse; I would therefore recommend, that the Ryot be required to deposit the sum demanded in the hands of the Monsif, who should send it to the Court; that the property attached should be immediately released, and the tenant allowed a summary suit against his landholder to try the actual balance, and if it should be proved that an excess had been demanded by the Zemindar, the Ryot should receive, as now, double the excess from the landholder.

In reply to the eighth paragraph, respecting the conduct of the Cauzee, native commissioners, and others, persons invested under the Regulations with the power of selling distrained property, no individual instance of misconduct has come to my knowledge. They certainly have the means of oppression and exaction in their power. They can make exorbitant charges for storing and cutting crops, for the expenses of sale; they can practise frauds respecting the time, place, and mode of the sales; but these are all guarded against and punishable by the Regulations.

The Cauzees have, at present, no option to suspend the sale of distrained property when the Zemindar calls upon them to sell. They have no authority to make any inquiry: they have only to act; and they must sell property so distrained, although they know the case to be one of injustice and oppression.

In conclusion, I beg leave to state that the delay that has attended answering your orders has arisen from a desire to make myself acquainted with the subjects on which you required my report, and gaining information from those sources on which I could rely.

I have the honour to be, &c.

(Signed) C. TROWER,
Collector.

Burdwan,
Collector's Office,
10th September 1811.

To

Letter from Collector of Chittagong, 15 August 1811.

To George Dowdeswell, Esq. Acting President, &c. and C. Buller, Esq.
Members of the Board of Revenue.

Gentlemen :

The Board having been pleased to call for my sentiments regarding the operation of the existing rules for the distress and sale of property on account of arrears of revenue, under the powers vested in Zemindars and others, I have no hesitation in saying, that the apprehensions entertained by Government, as to the abuses and oppressions committed under those powers, are founded on substantial grounds, of which incontrovertible proofs daily occur in this district. There cannot, therefore, be a question, as to the expediency and justness of applying a legislative remedy to correct the evils in question, which bear so hard upon the cultivator of the soil; and the two suggestions which the Board have in contemplation to submit to Government,* appear well calculated to produce so desirable an end, viz.

" That no proprietor, farmer, or manager of land, or local agent of such " person, be authorized to distrain the property of his tenant or Ryot, unless " he can produce a cabooleat from such tenant or Ryot, shewing the rent " which the former is entitled to receive."

2dly. " That all property attached with a view to the sale of it be released, " on the owner's giving security, either in the court of the Judge or Register,† " for the payment of the balance if it be undisputed, or for such sum as may " eventually be adjudged against him."

Revival of Sections 9 and 10 of Regulation XVII. 1793, with this modification.

" On the other hand, if the claim to the balance be contested between the " parties, the case to be tried as a summary suit, under clause 4, section 15, " of 1799;" whereby all the attendant evils of a more procrastinated process are avoided, especially in party suits.

2. In order to give full effect to the first suggestion, I conceive that the pottahs and cabooleats, henceforth to be interchanged between the Zemindars and other independent landholders, or their Naibs, accredited Vakeels, Gomastahs, or Moocktarear, on the spot, and his under-tenant or Ryot, should be executed on the cheapest kind of stamped paper,‡ to be regularly attested, in the presence of and in the open cutcherry of the principal police officer of the pergunnah (independent of the Cauzee, native commissioner, and others vested with the power of distraining and selling for the discharge of arrears of rent), whose duty it should be to keep a numerical register of all pottahs and cabooleats so executed, which he should also number,§ date, sign, and seal, *ex-officio*, and as a further check, the parties themselves should sign the Darogah's register in a separate column for that purpose. Such mofussil pergunnah register, eventually to take effect from any period Government may judge proper, would in all cases be easy of reference to the commissioners or distrainers, and all parties concerned, and in its operation would doubtless be of the most salutary effect, in preventing undue exactions by Zemindars, farmers, or managers of estates or pergunnahs, from persons who are not their Ryots; whilst it would, moreover, tend to ensure to proprietors, or their local agents, the fair realization of their dues from their under-tenants or Ryots, and by a necessary consequence also tend to the security of the public revenue.

3. Copies of such registers should be transmitted quarterly to the zillah court, where it would become a very useful record of reference to the Judge, the Register, and Sudder Aumeens; and after the completion of the first year, it would be sufficient to send an abstract of the mutations, with reference to the numbers on the original register.

4. Further advantages to the Ryot would imperceptibly grow out of this rule, if legislated, without striking at the established privileges of proprietary right. It would check the unjust and oppressive practice resorted to on every frivolous occasion, of ousting an established under-tenant or Ryot, to make

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* Mr. Secretary's letter, 7th June, received in July 1811.

† " Or to the Commissioner on the spot," (proposed to be added).

‡ The use of stamped paper would undoubtedly check the present fraudulent practice of fabricating and changing cabooleats and pottahs.

§ The number to be written at length. Any attempt to forge the signature and seal of the Darogah to be held criminal, and punished accordingly.

Letter from Collector of Chittagong, 15 August 1811.

room, either for a more favoured person, or the temptation and short-sighted policy of a little temporary advance in the rent from an interloper, unacquainted with the best mode of turning the soil to account. It will, moreover, tend effectually to check the frequent and illicit practice of Zemindars granting two pottahs for the same spot, of which possession is actually held, and the rent fairly paid; and thus the evil consequences of affrays, which so frequently follow, in order to establish the right between the contending parties, will be obviated by an easy reference to the pergunnah mofussil register at the Darogah's cutcherry. The prior pottah and actual possession ought, at once, to establish the superior right; but it is not always so. The Zemindar having refused to receive the revenue from the old Ryot whom he wishes to dispossess, from whatever cause, whilst he takes it from the fresh man, the former is made to appear in arrear; and when the case is brought before the commissioner, in his capacity of Munsiff, he (the old Ryot) is in course ousted, and his property distrained, as the first step to a collusive, forced, and excessive sale. This is an evil that calls loudly for a remedy, the landholder and commissioner being equally culpable. If, therefore, in any case the rent due is not received from the Ryot or *bonâ fide* under-renter, when tendered to the Zemindar, according to the specific terms of the pottah, and if on being tendered to the commissioner he should, through the influence of the Zemindar, refuse to receive it in deposit,* the Ryot ought then to be allowed to pay it to the Sudder Aumeen, who should be authorized to receive the same, whilst it should subject the commissioner to immediate suspension, and ultimate dismission from office, if in the opinion of the Judge he is convicted of such offence. In like manner, the Zemindar should be mulct in a fine to three times the amount unjustly sued for.

5. But in thus protecting the Ryot, his landholders should not be precluded from the inherent privilege of giving him due warning to quit, either at the expiration of any existing lease, according to the terms of the pottah, or at such specific period of the year as would be least detrimental to either party in settling their accounts, which of course would be about the time of the pooneah. This latter rule is not meant to be stated as necessary to be enacted, but with the view of guarding the Zemindar against the hardship of his Ryot being fixed upon him for ever by any *new* edict, leaving no option if his rent be regularly paid; than which there cannot, I conceive, be a more unjust principle. It is no argument at all to say, that the Zemindar's sudder jumma is fixed, and that therefore the Ryot's should be immutably so. On the contrary, such rule would obviously militate against the tenure upon which the Zemindar holds his estate on the faith of Government.

6. With respect to the second suggestion, and generally as to the misconduct of the native commissioners and persons invested with the power of selling distrained property for the discharge of claims to arrears of rent, the Board very justly suspect that Zemindars and others not only make illicit and excessive demands, as in the case adduced, but that the officers above-mentioned are the ready instruments of enforcing such exactions in a very illegal and oppressive manner. The same observation is strictly applicable to those who are denominated commissioners of land-suits, who exercise a double jurisdiction in this zillah only, and who are notoriously guilty of great abuse and malversation in conducting such trials and decisions; especially in cases of inheritance of, or succeesion to, landed property, where in a ratio of five cases out of ten, the property coming under his cognizance is, though not avowed, of greater intrinsic value than he has authority to decide on, and his douceur is calculated and paid accordingly.

7. It is undoubtedly the wish of Government, and not less so of their officers, that men of property and of the most respectable characters should be selected for these offices;† but people of that description are little disposed to take them. Thus a field is left open to every needy adventurer to become a candidate for the situation, which having obtained, he sallies forth, not "dressed in brief authority," but in the triple capacity of referee, arbitrator, and Munsiff, or judge;‡ in the last of which he acts from his own authority, without

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* If the existing law provides for cases of this nature, they are not incorporated in Regulation XL. of 1793, or Regulation XVIII. of 1797, for land and money commissioner.

† Regulation XL of 1793.

‡ Sixth clause of 5th section to ditto.

Letter from Collector of Chittagong, 15 August 1811.

without any order emanating from the adawlut, or application thereto made by the plaintiff; and he is, moreover, vested with the additional power of land-suit commissioner. Thus qualified, he thinks only how he shall make the most of an office, which affords no other emolument than a commission on the business done out of hand; and however strictly he may be watched, he still has the power of committing great abuses with impunity under the cloak of justice.

8. In addition to the cases already adduced, one other, bearing a close analogy, yet in fact different, will suffice to illustrate this position. For instance, when two Zemindars or other landholders have a dispute about a piece of land, both exact rent from the Ryots upon it; and although he or they may have paid the accustomed rent to the holder of the pottah, yet upon a complaint being lodged against the Ryot in the commissioner's court, the poor man's effects are seized, through the undue influence of one of the disputing parties, and he must either pay his rent a second time or submit to their being sold. Nay, it is no uncommon case that the revenue again tendered is refused, merely because distraining and selling the property affords a great advantage to the rapacity of the commissioner, although there exists a penal law against such malversation.* But it is easy to say that the money was not tendered, yet extremely difficult for the weaker party to disprove the assertion against such collusion. Even the exhibition of the Pottadar's receipt does not avail: its authenticity is boldly denied, and the commissioner leans to that side which will turn to the most account.

9. In this case, as in the former, the commisioners should be compelled to receive the money tendered, under pain of dismission if detected in refusing so to do, with the sinister intention of coercion; and the Ryot should, eventually, be permitted to tender his money to the Sudder Aumeen, until the cause at issue is decided.

10. I understand that the abuses committed by native commissioners are sometimes brought to light by complaints lodged in the Fouzdarry court by the Chupprassies (who have been employed to attack the property of Ryots), for resistance of process, when upon investigation it has appeared that the property attached amounted to four or five times the value of the arrears of rent; and that commissioners are guilty of great injustice and corruption, in allowing Zemindars claiming arrears to buy up property at a price far below its real value.

11. From the foregoing premises it would appear, that the abuses and malpractices complained of do really exist, and are committed under cover of the existing rules, and that they therefore require a legislative remedy. To assist in applying that remedy, I have, under the Board's orders, with deference hazarded a few suggestions, which if considered applicable, [may in more able hands be reduced to legislative form, and submitted to the consideration of Government.

12. There is, however, one very material point to which I would call the Board's attention. It is, the rules prescribed (Clause 3, Section 5, Regulation XL, 1793) for the selection of landholders to be commissioners or referees, in all cases, whether of land or money, made applicable (by Section 2 of Regulation XVIII, 1793) to the selection of commissioners for land-suits. That this is obviously objectionable, because incompatible with an impartial discharge of the duty of the land-suit commissioner, seems to be clearly illustrated by the 15th clause of the 9th Section of the same Regulation, which very properly interdicts "any "clause from being referred to or tried by a commissioner, in which he, or any "of his immediate dependants, may be a party, or in any-wise interested." The land commissioner, therefore, in the spirit of this clause, ought, it should seem, to be one who has no landed property within the scope of his own jurisdiction; and if such interdiction be adopted, it should form part of his oath when appointed. Neither should he, I conceive, exercise the power of Munsiff, which in fact makes him an independent judge, and in all petty suits in reality so, although he has not the power of enforcing his own decrees;† but the appeal from his decision must be made within thirty days, and the expense and trouble attending

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* Section 8, Regulation XL, 1793.

† Clause 4, Regulation XL, 1793.

Letter from Collector of Chittagong, August 15 1811.

ing such appeal must, in very many cases, prevent its taking place, especially if the occurrence happens at a distant part of the zillah. At any rate, his quadruple powers, and the influence he may have, or be thought to have, with the head commissioner, may naturally be supposed to operate in deterring those, who most need support, from making any appeal. I offer this hypothesis doubtingly, having never observed any reluctance on the part of the people of this district to litigate; but the duties of my office being extra-judicial, they of course afford no practical knowledge upon which to ground it.

13. It is, of course, assumed as a fixed principle, under the reasons given in the preamble to Regulation XVIII. of 1797, that land-suit commissioners (and others appointed under Regulation XL. of 1793) are indispensably necessary in this district. This being the case, might they not, under the patronage of Government, be in future chosen from amongst the most respectable of the students of the Calcutta Native College, which would operate as a stimulus to the study of the Regulations, and eventually to the formation of a little code, defining the duties of commissioners, which they are now for the most part ignorant of, and have copies of the existing rules, and the Sudder Aumeens alone have the opportunity of referring to them.

14. In conclusion, it may be useful to the Board to be informed, that there are in this district eighteen commissioners, who by their several sunnuds are designated Aumeens, Salisman, Munsiffs, and land-suit commissioner, four Cauzies holding the same powers, and two Sudder Commissioners,* who one and all are invested with, and exercise the full powers applicable to each. This number is, I presume, apportioned to the rules prescribed for posting them according to local circumstances, so that the plaintiff need only travel a distance of five coss.†

15. The Board will, I trust, excuse my not having taken up the subject sooner, owing to other more pressing avocations.

I have the honour, &c.

Chittagong Collectorship, (Signed) C. SHAKESPEAR,
15th August 1811. Collector.

To Richard Rocke, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

Letter from Collector of Dacca, 20 November 1811.

I have the honour to acknowledge your Secretary's circular letter of the 7th June last, and in reply beg leave to offer the following sentiments, which have only been so long delayed in consequence of the great press of business which has lately necessarily occupied my hands.

2. I have not the slightest doubt that considerable abuses and oppressions are committed by the Zemindars, &c. under the powers at present vested in them; nor that they very often take advantage of that power in an unjustifiable manner, if they have any real grounds of complaint, and also when there is no just cause, but merely to satisfy private resentment or to extort money.

3. It appears to me that the first suggestion is very well calculated to be a check on the undue influence of power in the Zemindars, Talookdars, &c.; and if, in every instance, the delivery of these cabooleats was enforced, and always called for and attended to, the benefits expected from the measure would be realized.

4. The second suggestion appears to me to embrace many advantages to the Ryots, and to promise great relief to them against unjustifiable persecution; but I would still further limit the authority of the Zemindars, Talookdars, &c., which I do not think would entail the evil consequences apprehended, in case of encroaching too much on their power. My sentiments on this head are as follows: To guard against any serious oppression of the Ryots in cases of distraint, I conceive it would be advisable to allow the Zemindars, &c. to make application to the Thannadar, under whose jurisdiction the premises may be situated, to attach property for the realization of any sum not exceeding ten rupees; and in

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* In all twenty-four commissioners.

† Clause 2, Section 5, Regulation XI. of 1793.

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in case of any controversy, that a reference be made to the Court, and the suit tried in a summary manner. The Thannadar being on the spot, would be sufficient authority to adjust disputes of such little consideration; but in all cases where the amount to be realized exceeded ten rupees, I think application ought immediately to be made to the court for summary decision. In all cases, the delivery of cabooleats by the complaining party appears to me an advisable plan.

5. To prevent the Ryots making away with their property in the interval of the application to the Thannadar, or ultimately in case of controversy to the court, I should propose that the police officers be authorized temporarily to hold the property of the defaulter, or a part of it, under attachment, till the result of such application is known: but it is actually necessary that the summary suits should be brought forward and decided upon without delay; for if the decision is procrastinated, the Ryots are placed in a very unpleasant predicament.

6. The observation respecting the delivery of cabooleats I entirely agree in; for I believe many abuses are practised, which such a mutual confession of authority and dependance would entirely remedy. I have been informed, that it is no unusual practice for Zemindars to threaten an application for the attachment of property of persons who have no landed property in reality, for the purpose of extorting money from them, which they are obliged to pay, while their complaints, if they make any, are disregarded, in the supposition that such a threat from a Zemindar, &c. could not have been vaguely preferred.

7. That the Cauzees, native commissioners, and other persons, invested under the Regulations with the power of selling distrained property, generally abuse these powers, I cannot doubt, from the assurance of some of the inferior class of people themselves, and from the general appeal against their decisions, and that the same complaints are made against the native commissioners in the decision of revenue suits. But although it is fair to conclude, from these general accusations against the native commissioners, that some grounds exist for suspicion, it is by no means, in my opinion, a criterion for judging of their conduct, because a native always considers, or at least expresses himself injured, if a decision is not passed in his favour, without weighing whether he has or has not justice on his side. If the authority could be taken out of their hands, there is no doubt that justice would be more attended to, and oppression considerably diminished.

I have, &c.
Dacca, (Signed) C. DOYLEY,
the 20th November, 1811. Collector.

To G. Dowdeswell, Esq. Acting President, and Members of the Board of Revenue.

Letter from Collector of Dinagepore, 10 July 1811.

Gentlemen:

I have the honour to acknowledge your Secretary's circular letter of the 7th ultimo, and beg to report to the Board, that it seems to be the prevalent opinion in the district, that much vexation and oppression is occasioned by the abuse of power of distraint vested, under the Regulations, in the Zemindars and their officers.

2. The power of distraint could not, I think, be abolished, without materially endangering the public revenue; but I am inclined to think that the rules might be so modified as to remove many of its abuses.

3. It certainly seems to me, that the suggested arrangement by the Board of prohibiting distraint, unless a cabooleat be produced, would be very desirable. It would, however, be necessary to lay down some rules to give effect to that arrangement, and the following may perhaps be calculated to do it.

1st. Notice should be given to the police Darogha, and a copy of the cabooleat filed with him.

2dly. Distraint of property, if a copy of the cabooleat be not previously filed at the police, should subject the distrainer to a criminal prosecution, the same as any merchant would be liable to, if he seized the property of any man against whom he had a claim.

3dly. The

Letter from Collector of Dinagepore, 10 July 1811.

3dly. The cabooleat should be produced before the Cauzy, &c. by the distrainer, upon making application for the sale of the property, and the Putwarry's accounts should be produced, in order to discover whether the balance was due; and if not due, agreeably to the Putwarry's accounts, the Cauzy should remove the distraint.

4thly. The power of distraint might be limited to the Zemindar and his head manager (or say two or three of his Amlah) of the estate; or when the estate was comprised in several pergunnahs, to the head manager in each pergunnah.

5thly. A register of persons so empowered should be filed by the Zemindar annually, in the Adawlut, or in the Collector's office.

6thly. Any person distraining property without such authority, should be liable to a criminal prosecution for plunder.

7thly. The authority should be in writing.

4. These precautions are calculated, in my opinion, to remove what seems to be considered the principal evil: attachments of the lowest description of Zemindaree officers, and without any written authority from the Zemindar, or any other principal Amlah.

5. There seems to be much doubt in this district regarding the intent of that part of the IVth Regulation of 1794, which declares that the Ryots, on the expiration of their pottahs, are entitled to have them renewed, agreeably to the established rules of the pergunnah. As a general position, the established rates of the pergunnah will be those specified in the expired pottah; so that, under one interpretation of this passage, the tenant is virtually a Mukwowreedar, and whatever improvement may be made in the value of the produce of the land (and a great many improvements might occur, I conceive, independent of all exertions of the tenant), the Zemindar could have nothing to do with it; nor if he were disposed to be industrious, could he take any land in his own hands upon the expiration of a pottah, if it be renewable at the option of the Ryot.

6. I think it doubtful whether this passage in the Regulations is meant to preclude the Zemindar from all option regarding the renewal of the lease, and the terms of it, to the holder of the expired pottah, who might also, upon many accounts, be justly considered a very objectionable tenant by the Zemindar.

7. The second restriction suggested by the Board appears to me to be a necessary one; but its effects will be limited to under-farmers, or to very substantial Ryots, for the common class of people could not be at the expense of coming in from a distance, and if he is to be the plaintiff he could not afford it.

8. If, however, the Zemindar were to be the plaintiff, and the Board shall see no objection to allowing those suits to be preferred to the Commissioners (of course under the prescribed limits), the provision would operate as a great check. The Ryots might get security on the spot. At all events, the property attached would remain, or the attachment might continue under the rules for attaching property in civil suits, that is by proclamation.

9. It does not seem to me that this power could be more liable to abuse, than their present power of receiving and deciding regular suits; and though instances of partiality might and would, of course, occur, the operation of the rule would be so general and frequent, that great advantages may reasonably be expected to arise from it.

10. In this case, however, the suit (in which the Commissioner would receive his fee) is appealable to the Judge. The Commissioner, however, might be required to decide suits of this description with dispatch, without reference to their order on his register, and if appealed, the business might be considered a summary appeal before the Judge.

11. I have not been able to learn any impropriety, on the part of the Cauzies and others, in the sale of distrained property. The Regulations at present give them no discretion or judgement in the business: they are mere instruments in the hands of the Zemindars to bring attached property to sale.

12. With

Letter from Collector of Dinagepore, 10 July 1811.

12. With regard to any abuse, on the part of the Commissioners, in the decision of revenue suits, I have not been able to learn of any in this district: indeed, it does not seem that revenue suits to any number are instituted before the Commissioners. On a reference to the Judge of this Zillah on this point, he found, on an examination of the monthly reports of six different Commissioners, for three or four months together, the proportion of revenue suits decided to be no more than three in one hundred, and that the proportion of revenue causes undecided, or on the file, was still less.

13. I have only to add, that the peasantry in this district complain loudly and grievously of the oppressions of the Zemindars and their officers, in regard to surplus exactions, abwaubs, deductions and distraints; that I understand half of the complaints in the fouzdarree are by Ryots against the zemindarree Amlah, for false imprisonment and other duress, in order to compel payments, or to obtain security or bonds from them; and that, at present, the people are precluded, by their poverty, from prosecuting for their grievances with any prospect of success.

I have, &c.
(Signed) W. GORDON,
Collector.

Zillah Dinagepore,
Collector's Office,
10th July, 1811.

To George Dowdeswell, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

Letter from Collector of Jessore, 31 July 1811.

With much deference I now beg permission to transmit my sentiments, as required by your circular address of the 7th June, on the operation of the rules for the distress and sale of property on account of arrears of rent.

2. Respecting your Board's suggestion, that no proprietor, farmer, or manager of land, be authorized to distrain, unless a cabooleat is produced, for the reasons stated in the first and fifth paragraphs, would, I can conceive, be very desirable; and it may tend to the execution of these instruments (which are seldom delivered), could they be required to be taken and immediately registered in the mofussil at the nearest thannah, or if more convenient to the parties at the sudder station.

3. Your second proposition, of reviving the rules in Sections 9 and 10, Regulation XVII. 1793, I am afraid will create delay and embarrassment to the distrainer; for on executing the bond, the defaulter and security gain that time, with no intention, probably, of ultimately prosecuting his claim. Though a summary suit may, in a measure, remedy this (which mode should, I think, whenever practicable be adopted), yet the distrainer's attendance with witnesses will be necessary; and if, at last, he succeeds in his suit, I do not think it will repay him for the inconvenience he may be put to in defending prosecutions, which may be the means of his falling in arrears to Government: therefore reviving these rules, in my opinion, will infringe on the interests of the landholder, and by creating difficulties in levying his rent, be the cause of the sale of his lands.

4. As few or no revenue suits have been decided in this zillah by native Commissioners of late years, no abuse and malversation of office have come to my knowledge. The 8th Section of Regulation XL. 1793, and 5th Section of Regulation VII. 1799, provide for oppression and unwarranted acts committed by them, which acts may further be prevented by summary investigation, and immediate fine and punishment, by a vigilant magistrate.

5. In conclusion, however desirable it is to protect the under-tenants and Ryots in their just rights, and prevent the abuses and oppressions alluded to in your letter, which undoubtedly exist, yet I regret much it is not in my power to point out measures to obviate the evils. All circumstances considered, and from information I have been able to collect, I do not think (though I am convinced the under-tenants are much oppressed, especially by the agents of the Zemindars) greater relief than what is specified in Regulation VII, 1799, they

Letter from Collector of Jessore, 31 July 1811.

they can well possess, except it be summary judgment, for fear of affording them opportunities, by combination, of protracting the discharge of just demands, possibly at a most unseasonable period to the landholders. The general improvement of waste lands of late years, and speedy realization of public rent, would also make me cautious in recommending measures which had been once tried with unsuccess, in the room of those enacted in the present Regulations.

I have the honour to be,

Zillah Jessore, (Signed) T. POWNEY,
31st July 1811. Collector.

To George Dowdeswell, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

Letter from Collector of Moorshedabad, 7 September 1811.

I have the honour to acknowledge the receipt of your circular orders of the 7th June last, requiring my sentiments on the abuses and oppressions supposed to be committed by Zemindars and others, under the powers vested in them by the Regulations for the distress and sale of property, on account of arrears of revenue, and also on the expediency of adopting such suggestions as your Board are at present prepared to offer, with the view of obviating the evil in question.

In reply, I beg leave to acquaint you, that as I have never received any complaint against the Zemindars and others of this district, for an undue exercise of the powers vested in them by the Regulations, for the recovery of the arrears of revenue, I am led to suppose that the abuses and oppressions alluded to do not generally exist. There may, no doubt, be some instances of undue exactions by the different descriptions of landholders from their Ryots, but of this I have no personal knowledge; and judging from the well-known litigious disposition of the natives of Bengal, it is more than probable that they would not be backward in complaining to me, if the grievances alluded to really existed to any serious extent.

I therefore presume to think, that the abuses and oppressions ascribed to the Zemindars are by no means general in this district; and as the Zemindars and others are liable to heavy penalties for any infringement or abuse of the powers vested in them for the recovery of arrears, on a complaint being instituted against them in the dewanny adawlut by the person aggrieved, I conceive that the Ryots and others are sufficiently protected, and may always obtain ample redress of their grievances, under the provisions of the existing Regulations, and that any diminution of the powers now vested in the Zemindars, &c. might be attended with much difficulty and loss to them, and ultimately to Government, in the realization of the public revenue.

The general delivery of cabooleats from the Ryots to the Zemindars and others, and, by a necessary consequence, of pottahs from the latter to the former, is no doubt very desirable, and is, I believe, in pretty general practice in this district. But in many places the introduction of the system would militate against local custom, and be attended with inconvenience, where the Ryots merely cultivate the lands without entering into any specific engagements, and give a certain portion of the produce, in lieu of rent, to the Zemindar: a practice, I understand, by no means uncommon in several parts of this district. In regard to the suspicions entertained by your Board, relative to the conduct of the Cauzees and others invested with the power of selling distrained property, I can only say that I have never received any complaints against them for being the ready instruments of enforcing the excessive demands of the Zemindars in a very illegal and oppressive manner, and therefore I have no reason to suppose that this will really exist. Neither have I any reason to suppose that the native Commissioners are guilty of the abuses and malversations imputed to them, as no complaints of that nature have ever been presented to me: and as the Native Commissioners are under the immediate control of the Zillah Judge, and no decision of theirs can be carried into effect without a special order from him to that

Letter from Collector of Moorshedabad, 7 Sept. 1811.

that effect, there is less probability, I think, of abuses being carried on by them with impunity, than almost any other description of native officers entrusted with authority.

I have, &c.

Moorshedabad,
Collector's Office, Sept. 7, 1811.
(Signed) J. LAW,
Collector.

To G. Dowdeswell, Esq. Acting President, and Charles Buller, Esq.
Members of the Board of Revenue.

Letter from Collector of Mymensing, 20 Sept. 1811.

Gentlemen:

I have the honour to acknowledge the receipt of your circular letter of the 7th June last, requiring my sentiments regarding the operation of the existing rules for the distress and sale of property on account of arrears of revenue, on the expediency of adopting such measures as will tend to relieve the poorer class of tenants from the oppression of the landholders in general, with the limitation not to preclude the landholders from, or restrict them in, the free and easy means of collecting their rents; and to state my opinion on the conduct of the Cazees, native Commissioners, and others invested with the power of disposing of distrained property, and on their decisions in revenue suits.

2. In order to form a distinct and competent opinion on the heads severally noticed, I have carefully perused the existing Regulations, and those on which they were founded, which leaves me little to say on the propriety of them, or of the means they insure to protect the tenants from any oppressive or improper conduct on the part of their superiors. But by a people in whom there is little sense of moral obligation, it is not to be presumed that laws framed for the indiscriminate welfare of all will be attended to, except in the case of their serving the purpose of momentary benefit to the party, of cloaking, under the disguise of law and justice, passions to the sacrifice and injury of individuals, or of gratifying the more gross and ardent desire of wealth and riches.

3. It may not be irrelevant to the subject to remark, that from the time of the accession of the Company to the extensive provinces of Bengal, the utmost solicitude has been paid to the rights and immunities of its inhabitants; and that solicitude has been carried to an extent which, possibly, the liberality and avowed principles of the British legislation only would have granted to them. By this virtue, we found them in a state of unparallelled prosperity and independence; and what the prudence of former councils dictated, wisdom and the conviction of their excellence have induced the succeeding to confirm to them. But however studious and persevering our conduct may have been, towards establishing among them internal happiness, and securing to them every rational benefit a government can bestow, it must with sincere regret be observed, that our laws are either inefficient, or the nature of the people is such as to render them of no avail.

4. In tracing the causes of the abuses committed by the Zemindars, it will scarcely be necessary to have reference to the ancient constitution of these provinces, since the research must resolve itself into the primary system observed by the natives in their interior management of the country. Whether that system was correct or otherwise, has long since been determined by our jurisprudence; and we have to lament, under the many acts of exclusion practised by the higher class of the community, at that time, on the poorer, by refusing to them the common offices of humanity, that they have so much reduced them below the nature of men, as not only to have rendered them generally insensible to their own condition, but to have so confined them within that influence as to occasion its operation upon them, even at the present moment, with undiminished effect.

5. Thus situated, and thus exposed to the rapacities and extortions incident to self-interest, which was evidently the principle that induced the policy of former times, is it not reasonable to conclude that the same policy exists in the present? The education which is similar, certainly renders them susceptible of the same feelings and the same habits; and though our code of laws may have, in a great degree, tended to embarrass their usual operations, by defining

Letter from Collector of Momensing, 20 Sept. 1811.

to them the line of conduct it is proper for them to pursue with their dependents, yet it is plain that the influence I allude to is prevalent, and will continue, until either the rights of the tenants are established to them, or the landholders are made sensible that their property and interests depend upon their moderation and good faith towards their Ryots.

6. Though I am not prepared, from the want of personal communication with the peasantry, to offer to you instances of the many and innumerable oppressions committed on them by the Zemindars, I am not the less assured that they exist. The power the landholder possesses over his tenants, by virtue of his estate, renders them practically subject to many irregularities which the laws will not willingly notice, from its being necessary that a certain degree of subordination shall prevail: still, if that power be supported by the legal delegation of authority to dispose of the property of the individual, without reference to the courts of justice, we ought not to be surprised if it be made the ready instrument of abuse. The vigilance of our laws may do much; but where the jurisdiction is so extensive and the authorities are so limited, much necessarily will remain undone. We can never know of all the crimes that are committed, and can seldom punish all we do know of.

7. The patient and enduring disposition of the lower class may be adduced as a sufficient reason, why discretionary power should not be vested in the hands of the landholder; for, if I may be permitted once more to revert to the character of the natives, we shall invariably find the rich oppressing the poor, the powerful the weak, the natural result of imperfect civilization. With a people thus prone to pursue the impulse of their own desires, without due regard to the motives which actuate them, or to the laws which ought to preserve the interests of all, it cannot be expected that they will make good use of the authority granted them: I should, therefore, consider it eligible to restrain them within the limits of those laws, leaving them as little power as possible over their tenants.

8. This, I should conceive, might easily be effected, without restricting the landholder in the means of his collection, by enjoining him, prior to the distress and sale of property for the discharge of any arrear of rent, to prefer his demand against his tenant in the Adawlut, either in person or by substitute, with one or more witnesses, swearing to the truth of the same, leaving to the Judge the discretionary power to grant the distress, as circumstances may permit. The benefit arising to all parties by this measure is obvious; for if the demand be just, the Zemindar will be empowered, under sanction of the Judge, to levy the distress; the Cauzy, or commissioner, will be legally authorized to attach and dispose of the property of the Ryot; and the Ryot be made to restore the dues he unlawfully withheld. On the other hand, it will effectually check the abuses committed under the present rules of distress, by preventing the realization of the unjust demands that are so frequently practised upon the tenants: it will also tend to the general delivery of pottahs and cabooleats, and restrain the licentious participation of the Cauzies and Commissioners in the exactions of the Zemindars.

9. It will naturally be the duty of the Judge, in summarily determining on the necessity of the distraint, to apply to the Zemindar or his accredited agent, or whoever may in consequence attend, for a statement, specifying the amount of his demand, the date on which the arrear became due, the cabooleat received from, and a copy of the pottah delivered to the tenant; and to inquire into the cause of the default, and as to the property the tenant may possess to meet that demand, either in crops, goods, chattels, or otherwise. Thus, by ascertaining the particulars of what is due, and the supposed value of the property, he will be enabled to direct the proportionate quantity to be sold, and preserve to the tenant the means of his future subsistence, or at least relieve him from undue exaction. In all other respects, the Judge will conform to the Regulations; and should he not have leisure to attend to the application, refer it to the Collector for a report upon the same.

10. As the foregoing proposition for the protection of the Ryots fully comprehends the wishes your Board expressed in the first suggestion of the fourth paragraph of your letter, I shall only remark, that it is intended that no proprietor,

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prietor, farmer, or manager of land, or local agent of such person, shall be authorized to distrain, except upon his showing legal proof of his capacity so to do, by having strictly adhered to the letter of the Regulations in his arrangements with his tenants, and by producing the copy of the pottah granted to the tenant, as required by Section 59 of Regulation VIII of 1793; in failure of which, he is to be subject to the prescribed fine. And in regard to the second suggestion, it appears to me to supersede the necessity of reviving the rules contained in the 9th and 10th Sections of Regulation XVII of 1793, as it will be far from likely that the landholder, or other person, will cause a false distraint to be procured, when the penalties attending the parties forswearing themselves are so heavy; and when the means of discovering such falsehood are so explicit.

11. It, however, occurs to me, that the same objections may be ascribed to the proposed measure, as those which induced the repeal of certain parts of Regulations XVII of 1793, and XXXV of 1795, which were stated to have been in consequence of considerable delays having been experienced in the receipt of the public revenue. In answer to this, I shall observe, that no greater delay will take place in the practice of this, than in the reviving of the sections before-mentioned; for the landholders will be careful to adjust their conduct to the prevailing system, and make timely application to the Judge for the power to distrain. I am, therefore, inclined to give little weight to this objection, when opposed to the interests and property of the tenants, and the material advantages that will result to them by the revocation of Section 2 of Regulation XVII of 1793, and Section 2 of Regulation IX, 1799. Partial alterations will be made in other sections, as may be found necessary.

12. Of the general conduct of the Cauzies and native Commissioners, under the powers vested in them to distrain and to decide upon revenue suits, I feel myself unable to speak, never having held official communication with them. That there is reason to believe they are subject to the control of the Zemindars, and act far from conscientiously in any of their proceedings, is apparent, since their agency has long been questionable, and their principles are decidedly corrupt. For information upon these points, however, I must beg leave to refer your Board to the judicial authorities, under whose immediate superintendence they are placed, and who are competent, from daily observation, to form a just and impartial opinion.

13. In thus offering to you my unreserved sentiments on the subject of distraint, I feel it incumbent upon me to mention that I have been influenced to do so, partly by the license granted to me by your Board, and partly by the conviction of the necessity of a reform. The mode I have pointed out, to relieve the tenants from the existing oppressions, is no doubt imperfect, and little worthy of consideration: but I have acted in obedience to your command, and in so doing I have performed my duty. I therefore transmit it to you, with the deference and submission due to your superior judgment, and in the hope that, if it fail to contribute to the advancement of the object proposed, it will, at least, receive your usual indulgence.

I have the honour to be, &c.

Mymensing, (Signed) R. MITFORD,
20th September 1811. Collector.

To R. Thackeray, Esq. Secretary to the Board of Revenue.

SIR:

1. I have been duly honoured with your letter of the 7th instant.

Letter from Collector of Nuddea, 29 June 1811.

2. The existing Regulations respecting distress and sale of property for demands of arrears of revenue I do not consider defective, except in the instance of making all property liable to distress; whereas, in my opinion, it ought to exempt plough cattle, and implements of husbandry, without which the cultivator can neither support his family, subsist himself, or have an opportunity of paying his rents.

3. The instances of extortion committed by the landholders, and that with impunity,

Letter from Collector of Nuddea, 29 June 1811.

impunity, are innumerable and well authenticated. A glaring one, which came under my own personal observation a very short time since, appearing immediately to embrace the object of the Board's inquiries, I will here insert it. Seeboo, a blacksmith in my employ, came to me in May last, in a state of considerable agitation, and represented that the farmer of his village had, on an unjust demand, not only seized his brother's plough, but had driven off, in distress, the whole of his own cattle and sheep, entreating my interference in their release, or he and his family would be reduced to inevitable ruin. The tale was told with so much feeling and apparent truth, that I did not hesitate to request the attendance of the farmer, who lives near me, which he complied with, accompanied by his Gomastah, when an act of such oppression and injustice was disclosed that quite astonished me. It appeared that, during the past year, Luckon, the brother of Seeboo, had taken from Ramjoy Sing, the farmer of the village Pinalla, &c., a tract of land that constitutes part of the northern bank of the Jellinghy river, and was then under water, on the stipulation of paying for it in kind, and the proportion of two-thirds of whatever it produced was to go to the farmer, and the remaining third to the cultivator. The land was regularly ploughed and sown as the waters receded. But unfortunately, they did not subside sufficiently fast to admit of more than one-fourth of the land being brought into cultivation at the proper season: the remaining three-fourths, consequently, continued uncultivated, and of course unproductive. The rapacious farmer, irritated, most probably, by his disappointment, not contented with seizing on the whole of the crop produced from the one-fourth, now demanded eighty rupees, as the estimated value of his share of the crop that might have been produced from the remaining three-fourths of the land, had it been brought into cultivation; and to enforce the payment of this unjust claim, dignified by the appellation of a claim of arrears of rent, the farmer applied to the Thannadar of Noparrah, who granting him a police-officer, the implements of husbandry belonging to Luckon, forty-seven head of cattle, and a flock of twenty-five sheep, the property of Seeboo, were seized and carried off in distress. No part of these circumstances being denied by the farmer, I pointed out to him not only the gross impropriety of his conduct, and the disagreeable consequences that would probably result therefrom, but recommended the property's being released. Finding, however, five days after, that the distress still continued, I desired the blacksmith to present the petition to the court, which I sent with a note; and an order was passed that the property should be released, on the amount being deposited in court. The poor man having paid his little all in discharge of his rents for the year just expired, had not the means of depositing the amount; and the influence of the farmer deterred every one from lending him the money. In this exigency he again came to me; when, extremely incensed at the villainy of the farmer, I agreed to deposit the amount, provided the injured party would faithfully promise to prosecute for damages, which he acceding to, I intended to advance the sum: but the circumstance coming to the knowledge of the farmer, he instantly released the property, relinquished his demand, and ultimately prevailed upon the blacksmith and his brother to enter into a razinamah. On reproaching these men, some days after, with breaking their faith with me, they candidly acknowledged they had been induced to a compromise, under the influence of personal apprehension; for if they had refused, the farmer, in revenge, would most probably have bribed a Goindah to give in their names at Budmaushes, or have sent them himself to the magistrate as such, in which case they would have been committed to the Fouzdarry jail, where they might have remained for years, unheard and untried, and either have died there or become outcasts. The farmer might also have ruined them by a fictitious claim in the Dewanny Court, under Regulation VII, in which case they would have been confined in the Dewanny jail until the season for cultivation were past, when falling really in arrears, the farmer would take advantage of the circumstance, and sell the whole of their property for the fourth of its value in liquidation.

4. The fears of these poor people were not without foundation; for it is a lamentable but well-known fact, that a great number of Ryots, who have presumed to contest unjust demands, have been made victims of the farmer's revenge. Innumerable instances could be quoted in support of this assertion; and I am persuaded that, had I not interfered in favour of the blacksmith and

his brother, their property would have been sold in satisfaction of this unjust claim.

Letter from Collector of Nuddea, 29 June 1811.

5. The first suggestion proposed by the Board to obviate this evil, takes it for granted that pottahs are applied for by the Ryots, but withheld by the landholders. This, however, is not the case. It is uniformly the Ryot who declines receiving them; and the reason assigned is, that the rate at which their lands are therein assessed is higher than it ought to be.

6. That this objection is, in many instances, but too well founded, cannot be denied, though it is not by any means universally the case. For example, the purchasers at auction of pergunnah Shawoojeal, finding, on making a measurement and hustabood, that the Ryots hold their lands at six and ten annas per begah less than the pergunnah rate, tender them pottahs at the standard established by Mr. Redfearne, but which the Ryots decline, on the principle that they are not obliged, in justice, to pay more than they are recorded or assessed at in the totbundy, or statement of lands, that was transmitted to the Board prior to the sale.

7. The same circumstances exist in the whole of the mehals that have been sold at public auction, in liquidation of arrears of revenue due from Rajah Ramkeshen and the Nuddea Zemindar.

8. I am also of opinion, that it would encourage Ryots, already too prone to resistance and evasion, to withhold cabooleats altogether.

9. Under the above circumstances, indiscriminately to exclude all claims to distress and sale of property, in satisfaction of arrears of revenue, unless a cabooleat could be produced against the defaulter, might, I am afraid, be considered by the landholder as somewhat arbitrary.

10. The second suggestion is also, I apprehend, not likely to answer the end proposed; for without calculating on the privation of family comforts, the loss of time, fatigue of journey, great expense, and detention, the Ryots would experience by attending at the sudder station, or on the probability of the landholder's being able to render the object of their journey abortive, either by intimidating or inveigling the security, to make him decline coming forward, or, as a last resource, by instructing his agent at the sudder station to protest against the security, on the score of his not being eligible, the court could not attend to or execute such an accumulation of business as the suggestion would create; and it would also be attended with this bad effect, that it would encourage disaffected Ryots to combine and set their landholders at defiance, by withholding their rents *in toto*, the probable evil consequences of which are too obvious to require comment.

11. It is a fact well known, that the natives of the three provinces, whether Hindu or Mahometan, from the highest to the lowest, of every sect and avocation, are not only venal in the highest degree, but totally devoid of principle and common honesty. Plutus is the universal idol of their adoration; and every other consideration vanishes at his approach. It is, therefore, not at all to be wondered at, that they should, without remorse, be induced to betray the confidence reposed in them by the Regulations, as often as it contributes to their private emolument; or that native Commissioners, Cauzies, and police officers, should sell their favours to the highest bidder.

12. The instances of the corruption that the native Commissioners have been guilty of, in the investigation and decision of revenue suits, are not only numerous, forming the theme of general execration, but stand recorded in the courts of every district under the British Government; and though the acts of atrocity that are hourly committed may not wholly originate in the malversation of these persons, yet I believe it is the general opinion with men of experience, that it has considerably augmented the number, and often occasioned the perpetration of the crimes alluded to.

13. As the oppression so justly complained of appears to have arisen more in the abuse of power than in any defect in the intent and meaning of the Regulations, the only radical cure that occurs to me is, to transfer the authority of distraining and selling property in liquidation of arrears of revenue, from the

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persons who now have it to the Collectors of revenue, the executive part to be performed by the pergunnah Cauzies, under the Collector's orders.

14. By vesting this authority in the Collectors, distraint would become less frequent; for an application to the Collector for a perwannah to a Cauzy, directing a distraint to be made, would not be complied with indiscriminately, or without inquiry: and a conviction of this circumstance would deter a landholder from having recourse to such coercive measures, to enforce the payment of an unjust demand. The landholders, also, would be protected and assisted in collecting their just demands from rebellious and turbulent Ryots.

15. The gross abuses practised by the native Commissioners, in the investigation and decision of the revenue causes, as also the baneful effects arising therefrom, have already been commented upon: nor do I see the smallest possibility of remedying the evil, but by transferring the powers of hearing and deciding revenue causes from them to the Collectors of revenue, from whose decisions the dissatisfied party may be declared at liberty to file a regular suit in the Dewanny Adawlut.

16. My opinion on the policy of vesting in Collectors of Revenue the authority of ordering distraint and sale of property in liquidation of arrears of revenue, as also the investigation and decision of revenue causes, is grounded on long experience, and a full conviction that it is totally out of the power of the courts, in addition to their various other occupations, to enter into the discussion, or investigate the merits of the revenue causes, with that energy and promptitude, that is indispensibly necessary to render the wisdom of the Regulations on those subjects in any degree beneficial, particularly to the cultivators and their landlords; and I do not hesitate in giving it as my decided opinion, that the great evils complained of have almost exclusively their source in this very identical circumstance.

17. In conclusion, were the Collectors to be allowed a fee on each cause, proportionable to the amount demanded, to be paid by the party cast, I am of opinion it would operate as a salutary check to that spirit of litigation so prevalent in the inhabitants of the Lower Provinces.

I am, &c.

Zillah Nuddea,
Collector's Office,
29 June 1811.

(Signed) WM. ARMSTRONG,
Collector.

To R. Rocke, Esq. Acting President, and Members of the Board of Revenue.

Letter from Collector of Sylhet, 20 Nov. 1811.

Gentlemen:

In answer to your Board's circular letter, under date the 7th June last, I beg leave to state, that during the period of more than three years that I have been in this district, no complaints have been preferred to me regarding unjust distraint of property, as was repeatedly the case in other zillahs where I have been deputed to officiate as Collector. The system of distraining property in this district has been gradually falling off from the year 1805, in consequence of the removal or death of the persons who were authorized by the court in their stead; and the amount of the per-centage on the sale of the property, as a reimbursement for their trouble, being so very trifling, that persons who still hold sunnuds of authority for particular pergunnahs have quitted those pergunnahs, to avoid being called on to dispose of distrained property. These circumstances, together with that of the decisions of the court on suits for unjust distraint and sale being invariably given against the distrainer, have now nearly, if not totally, suppressed the system of distraining in this district. The abuses formerly committed in this district by Talookdars and their Gomastahs, under the powers with which they were invested by the VIIth Regulation for 1799, were not exerted so much to oppress their own Ryots, as it was to distress other Talookdars and their Ryots, with whom they contested the proprietary right of the lands.

The first proposition of your Board, I conceive, will have the happy effect of causing the delivery of cabooleats and pottahs, which will contribute to check the misunderstanding between the proprietors of land and their Ryots, and will at the same time facilitate the decisions of the court on Malguzaree suits when those documents are produced.

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I fear the second proposition will not prove so beneficial to the Ryots in this, as it undoubtedly must in other districts, as two-thirds of the proprietors in this zillah do not pay a yearly revenue to the amount of six rupees each; consequently, the revenue payable by the Ryots under those proprietors, must be very trifling, and the expense which a Ryot must incur to proceed to the court, to give security for the release of his property, or to contest the claim to the balance, will, in almost every instance, in this district be more than sufficient to defray the amount demandable from him, or even to discharge the whole sudder jumma of the proprietor. It would, therefore, be far more preferable for the Ryots to put up with the unjust exactions of the proprietors, than proceed to the court for redress.

To delegate the same authority to the Cauzies and Commissioners of the different pergunnahs, as is proposed to be given to the Judge and Register, would, I fear, cause more litigation than would otherwise exist; and yet I am not aware of any other more equitable mode towards both parties. I therefore beg leave to suggest, that the Cauzies and Commissioners in this district be empowered with the same authority as is intended to be given to the Judge and Register, and the decisions passed by the Cauzies and Commissioners on contested claims of balance of revenue be made applicable in the courts of the Judge.

The Cauzies and Tehsildars in this district do not appear to have ever interfered with or disposed of distrained property; and the native Commissioners, who were invested with that authority, are not known to have influenced or abetted either party, further than selling the distrained property, but which was most generally the property of another Talookdar.

For the last two years, the native Commissioners in this district have been restricted to the investigation of suits on debts, bonds, contracts, and the like, which they decide with a considerable degree of justness. Revenue suits do not appear to have been established in the mofussil, and very few are filed at the sudder court.

I have the honour, &c.

Sylhet, (Signed) J. FRENCH,
20th November 1811. Collector.

To G. Dowdeswell, Esq. Acting President, and Members of the Board of Revenue, Fort William.

Gentlemen:

Letter from Acting Collector of Rajeshahye, 16 Aug. 1811

1. I have to acknowledge the receipt of your Secretary's letter of the 7th of June.

2. The apprehensions of Government, that considerable abuses and oppressions are committed by those vested with the power of distraint, are, I am convinced, but too well founded; but I firmly believe that Government is not aware of one-half of the abuses committed in consequence of this power being vested in the Zemindars. I therefore consider it my duty to point out some of the evils which have most forcibly struck me.

3. In the first place, should a Ryot incur the displeasure of his Zemindar, certain ruin stares him in the face. A false demand is immediately made for rent, and followed up by the distraint of his property, and an application to the proper officers for its sale; and as the Regulations now stand, neither the Commissioner can decline selling the property distrained, nor the Judge himself afford any redress to the poor Ryot. He probably puts himself to the expense of a journey to the court, presents a petition on stampt paper, stating his grievances, and the Judge tells him he must pay the demand whatever it may be, and institute a suit against his Zemindar. The Ryot represents that he is ruined, and cannot pay the institution fee. He is directed to prosecute as a pauper: but in the meantime how is he to live? and what is to become of his

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his family, probably turned out of their houses, destitute of every comfort, and compelled to resort to illegal practices to save themselves from starvation, or possibly the complainant is assaulted and severely beaten by the Zemindar's orders, for his presumption in having applied to the Court for redress? Indeed, I might venture to assert, that such complainants run a great risk of being disposed of in a manner that may quiet the apprehensions of the Zemindar, of his being further molested by a dissatisfied Ryot; and in such cases, the hold the Zemindar has over his dependants deters them from deposing a syllable before the magistrate contrary to his wishes.

4. The alarming and distressing height to which perjury has risen in this country, is, I firmly believe, in a great degree to be attributed to the power of distraint at present vested in the Zemindars; and I think I may venture to assert, that there are few gentlemen in the judicial line, who do not coincide with me in this opinion.

5. My sentiments respecting the conduct of the Cauzies and Munsiffs, as Commissioners under the Regulations for the sale of distrained property, have also been required. From what I have above stated, your Board will perceive that these officers cannot possibly be the ready instruments of the Zemindars, in enforcing illegal exactions against their Ryots, because, as I have before remarked, as the Regulations now stand, the Commissioners have not the power of making any inquiry into the alleged balances, and cannot decline selling distrained property. The Zemindar takes the responsibility on himself, and calls on the Commissioner to do his duty; and although, at the time, the Commissioner may know and be satisfied that the demand is unjust, still he must sell the property, or the Zemindar threatens him with an action for neglect of duty.

6. Another, and serious evil, arising from the power of distraints, is constant battles between the Zemindars for lands, which they consider to appertain to their estates. The Ryots cultivating for one Zemindar are seized by another, and Peons put over them for rent, and their property plundered, or as it is called, sold under the VIIth Regulation of 1799. The Zemindar for whom the Ryots have cultivated turn out their dependants to protect their property, and affrays ensue, which are not unfrequently attended with bloodshed, and even murder.

7. How much of the Magistrate's time is occupied in the investigation of suits of this nature, is very well and generally known; as also (from the immense number of witnesses which can be brought forward by either party to perjure themselves) how very difficult it is to determine the question of possession.

8. At the same time I make this statement, I think it my duty to observe, that disputes of this nature are by no means so frequent in this district as heretofore; and this I attribute to the well-timed measure of the present Magistrate, compelling the attendance of the Zemindars in all cases of affrays, and considering them as principals, although they might not have been aiding and assisting by their presence. He reasonably supposes, that no serious affrays can possibly take place for disputed lands, but with the connivance of the Zemindars; and this measure has certainly had a most wonderful effect in the suppression of such shameful and illegal practices.

9. Whilst, on the one hand, the abuses committed by the Zemindar against the Ryot, under the rules for distraint, and generally the evils arising therefrom, are brought forward to the notice of Government, it on the other hand becomes necessary to consider how, in the event of these rules being abolished, the Zemindar is to realize his revenue.

10. I am very well aware, that the great landholders, particularly those residing in and near Calcutta, endeavour to impress us with a belief, that the Ryots are unwilling to enter into engagements for payment of rent. In part this is true; for the Ryots certainly object to receiving a pottah for the payment of three times the amount of rent they have been in the habit of paying, but they will not decline taking a pottah for the amount of rent they have always paid.

11. The Regulations have now been printed and published since 1793, a period of eighteen years, and I am convinced, notwithstanding the wish of Government

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vernment that pottahs should be granted and cabooleats taken, there are as few now as ever there were. It will naturally be asked, how does this happen? The only explanation I can offer is, that the rights of the Ryots have never been determined; or if determined, not well understood. The consequence is, the Zemindar, who pretends to consider his Ryot a tenant at will, tenders a pottah at an exorbitant rate; the Ryot, who considers himself (from the circumstance of having held his lands for a very long period) a species of Mokurureedar, conceives that he is entitled to hold his lands at a fixed rent, and therefore refuses the pottah: the Zemindar distrains and the Ryot is ruined.

12. The assertion in the last paragraph, that the rights of the Ryots have never been explained, may surprise your Board, but I believe it to be true nevertheless: at least I am not aware of any Regulations by which these rights are clearly defined. By the VIIIth Regulation of 1793, there are no Mokurrureedars, but those with whom a settlement was made, in consequence of their having held their lands for twelve years at a fixed rate, previous to the formation of the decennial settlement. Of those how few there are, must be well known to your Board.

13. By the same Regulation, the khodkast Ryots are not to be disturbed in the possession of their lands, nor to have their rents raised, unless the Zemindar can prove they have held their lands for the last three years at a less rate than the nerrick of the pergunnah. What constitutes the khodkast Ryot is, I believe, little understood. From the best information I can obtain, it may be defined by the residence of the Ryot in the village in which he cultivates. He and his forefathers may have cultivated lands in an adjoining village for hundreds of years; still, as far as regards the lands in that village, he can only be considered as a paikast Ryot, and as such, a tenant at will.

14. These distinctions I point out to the notice of your Board, to shew what description of Ryots may be willing, and even anxious, to take out pottahs and grant cabooleats: and of these I conceive the paikast Ryots are ready to enter into the above engagements.

15. Before the Ryots who consider themselves entitled to hold their lands at a fixed rate, and the khodkast Ryots, can be induced to grant cabooleats (unless it be for the rent they have always paid, and with which, I have already stated, the Zemindars are not satisfied) the rights of these Ryots must be clearly defined; and no doubt should remain, whether these men have or have not a right to hold possession of their lands at a fixed rate.

16. In the event of its being determined that this description of Ryot has the power to hold possession of his lands so long as he continues to pay his rent, it becomes necessary to take into consideration the propriety of continuing in force the second Section of Regulation XLIV of 1793, which restricts the term of the pottahs to ten years; for no Ryot who may have a right to hold his lands at a fixed rent will take out a pottah for any limited period, as this act alone would imply that the Zemindar, at the end of that period, had a right to oust his Ryot or to raise his rents. It is true, that by the seventh Section of Regulation IV, 1794, the Ryots have a right to demand a renewal of their pottahs at the established rates of the pergunnah; but these rates are difficult to ascertain. The lands in one village may be worth three rupees per begah, and in the adjoining villages not worth three anas. Of this the Ryot is aware, and the Zemindar takes advantage; and the khodkast Ryot would only obtain a renewal of his pottah, but at an exorbitant rate, against which it would be useless for him to contend.

17. Your Board will be aware, that confusion in accounts, and indeed confusion in every way, is the object of the Zemindar. It enables him to harass his Ryots, and even to maintain a large body of dependants, by placing them over his Ryots as Peons, to compel their attendance for adjustment of their accounts, which, as I said before, the Zemindar renders as intricate and excessive as possible.

18. Another great source of distress to the Ryots is, their being compelled to pay as rent, not a specific sum for a certain quantity of ground, but for the cultivation of different articles. This mode again authorizes, or at least enables

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Letter from Acting Collector of Rajeshahye, 16 August 1811.

the Zemindar, to send Aumeens frequently in the year to measure each species of crop, and the expense of this measurement falls upon the Ryot.

19. With regard to the conduct of the Munsiffs in their decisions on revenue suits, I of course cannot speak positively; but I understand from the Judge of this district, that few of this description are brought before them: on an average, not one in thirty. I apprehend, however, that in these cases, as in all others, their decisions are sold to the highest bidder. This appears a bold remark, but it is, nevertheless, the general opinion: and if your Board had before them an estimate of the fees received by these men annually, it would be seen that, unless they were corrupt, it would be impossible for them to hold these situations, for the fees received by them cannot possibly defray the expense of the establishment it is absolutely necessary they should keep up; and I have ascertained from the Judge, that the fees paid to the Munsiffs in this district amounted in the last six months, on an average, to something less than eight rupees per mensem.

20. It now becomes my duty to submit rules which, if adopted, will I conceive tend to the advantage of the Zemindar, the Ryot, and the public, and consequently without any risk of Government's suffering from a defalcation of revenue. But whilst the Ryot fancies he has a right to retain possession of his lands at a fixed rent, and the Zemindar will not admit this right, it is evident that no rules can be framed which can put a stop to disputes between the Zemindar and his Ryot; and whilst such doubts exist, it is vain to expect that pottahs will ever be taken by the Ryots, or that the Zemindar will not enforce the VIIth Regulation of 1799 to collect the rents he demands. The first rule, therefore, must be a declaration of the rights of the Ryots (if they have any) as cultivators of the soil, and they should be carefully explained and particularized. If they have none, it should be declared they are tenants at will; and then there will be no hesitation on their parts to take out pottahs, however hard the condition imposed on them may be, because they will at once be able to determine whether they can fulfil the conditions of their engagements, and will be well assured that the engagements once entered into cannot be infringed by the Zemindars, and that they cannot enforce the payment of more than they have agreed to pay.

2d. All engagements between Zemindars and their Ryots should be for a specific sum; the pottah should declare the number of begahs, leaving the Ryot to cultivate whatever he pleased; and all engagements on the different kinds of crops, as tending to create confusion and expense, should be declared invalid.

3d. There should be one standard measurement for the whole country; at least for each district. I mention this, in consequence of the measurement being different in almost every village in this district, which is a constant source of litigation and dispute between the Ryot and Zemindars.

4th. Leases may be limited to fourteen years.

5th. The Zemindar should have the option of ousting any tenant against whom a balance has been established, after judicial investigation.

6th. Pottahs and cabooleats should be regularly witnessed, and the parties encouraged, as much as possible, to register them in the office of the Register of Deeds for the zillah in which the lands may be situated.

That pottahs should be regularly witnessed is mentioned, because the Zemindars pretend it is disgraceful for them to have any paper witnessed which they may grant to the Ryots; and I believe it is a fact, that in Bengal not one pottah can be produced with the signature of a witness. The Zemindars and their Amlah carry this farce so far, as frequently to grant pottahs with a mark only, which they admit or deny as it suits their advantage. Although the Zemindars may say they never deny the pottahs granted by them, and some are probably honest enough to admit them, yet it must be recollected, that in the present rack-rent system, this mark or signature alone will not satisfy the Ejaradar, Dur-Ejaradar, and host of under-farmers.

7th. In no instance should a Zemindar be allowed to place a Peon or Peons over

Letter from Acting Collector of Rajeshahye, 16 August 1811.

over a tenant. He should call on him for the payment of his rent, and if the Ryot neglect, after such notice, the Zemindar might then distrain; but if the Ryot contested the demand, and tendered security to the Commissioner, the Commissioner should immediately return the property, and stop the sale, leaving the Zemindar to apply to the court of judicature, under the VIIth Regution of 1799.

I am aware that this rule would be increasing the business in the Judge's Court, and that the Judges have already too much to attend to; but may not the propriety of allowing these suits to be determined by the Collectors be taken into consideration? The parties, as at present, would have the option of instituting a regular suit before the Judge; and the Collector, from having less to do than the Judges, would be able to attend to their decision as soon as brought before him.

8th. To prevent, as far as possible, the Ryot wantonly withholding the payment of his rent, and tendering security to prevent the sale of his property, I would recommend that the Judge or the Collector, should the trial of these suits be entrusted to him, be authorized, in all such established cases, to compel him to pay the same fee on the amount decreed against him, as is levied on the institution of regular suits.

9th. The production of the Ryot's cabooleat should always accompany the application for the sale of distrained property to the Commissioner, and no sale should take place without it.

21. Whatever may be ultimately determined by Government on this subject, I earnestly hope, for obvious reasons, that no power of investigation or inquiry will be delegated to the Commissioners empowered to sell distrained property, not even if the Ryot were to produce receipts in full for the rent demanded. The disputes before them would be endless, and their cutcherries become mal-adawluts; and I must again repeat, that if the demand be contested, the Commissioner should, on the Ryot's tendering security for the payment of the amount of rent claimed by the Zemindar, in the event of its being substantiated before the Judge, stop the sale of the Ryot's property, and immediately report the circumstance to the Judge.

22. For this purpose, one general form might be adopted, which would effectually prevent any unnecessary long report from the Commissioner, and be useful as a record.

23. I beg leave to submit a form, which I think would answer every purpose.

I have the honor to be, &c.

(Signed) E. BARNETT,
Acting Collector.

Zillah Rajeshahye,
Collector's Office,
16th August 1811.

Proposed Form for Commissioner's Report.

Pergunnah.	Village.	Zemindar.	Ryot.	Amount of Rent demanded.	Amount of Pottah.	Name &c. of Security.

(Signed) E. B.
Acting Com.

To R. Thackeray, Esq. Secretary to the Board of Revenue.

Letter from Acting Collector of Rungpore, 5 July 1811.

Sir:

I have the honour to acknowledge the receipt of your circular letter, under date the 7th ultimo, requiring of me my sentiments regarding the operation of the existing rules for the distress and sale of property on account of arrears of revenue, and in reply beg leave to submit the following suggestions.

1st. The Zemindars, Moostazieis, &c. in many pergunnahs in this district, neither give pottahs to the Ryots, or receive cabooleats from them. When pottahs and cabooleats are regularly exchanged, the Ryots do not experience

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Letter from Acting Collector of Rungpore, 5 July 1811.

any very great distress, as in that case both parties generally act fairly and honestly towards each other; but where such an exchange does not take place, great distress ensues, as the Zemindars, &c. without written agreements collect their rents and distrain at pleasure the property of their Ryots: it might, therefore, be advisable to oblige all Zemindars, &c. to tender pottahs, under a severe penalty, to their Ryots, which pottahs should not be for a less term than three years; it also might be advisable, for a means of security, that the kistbundie should be drawn out on the back of the pottahs and cabooleats, both agreements being on stampt paper, and attested by two witnesses.

2d. I understand some Zemindars are in the practice of collecting more than agreed for in the pottahs and cabooleats. To prevent such exactions, I would advise that they should be most severely fined when guilty of such oppression.

3d. Upon the Ryot paying his first instalment agreeable to his kistbundy, let the Zemindar, or his local agent, grant his receipt. If he refuse to give it, let the Ryot cause two or three men to witness the transaction, and when the second kist is demanded, refuse payment, until he receives his receipt for the first. If the Zemindar ill-treats the Ryot, let him complain to the Darogah, who, unless the dispute is amicably settled during that or the next day, might report the case to the Magistrate, who would take immediate notice of it. But again, if the Ryot should refuse to pay his kist when required, or should refuse to pay his second kist on receiving his receipt for the first, and there happens to be no crops on his field, let the Zemindar realize the balance according to the existing regulations; for if regular pottahs, cabooleats, and kistbundies are enforced, the Ryots will know exactly the demand against them, and will consequently avoid the distress of the Zemindar by paying their revenue when due.

4th. As disputes frequently arise from the Ryots losing their pottahs, and as they do not take the precaution of having them registered, on account of the greatness of the fees, it would be advisable to have books kept solely for the registering of pottahs, and that one rupee should be the amount of costs, allowing out of that sum a fee to the Register, the price of stamped paper, and a fee to the Mohurees for copying such papers; and in order to make the Mohurees responsible for the papers they may copy, it might be advisable that they should have sunnuds from Government, and attest each copy with their signatures.

5th. As far as the conduct of Cauzies and native Commissioners have come under my notice, I think that they are frequently guilty of malpractices. But I look upon the distraining of property, on account of realizing the arrears of Revenue, as a necessary evil; and the only method eventually to render it less frequent is to look to the origin of the evil, which is the want of proper agreements between the Zemindars and their Ryots, and to enforce pottahs on the part of the former, and cabooleats on that of the latter, both agreements declaring the full amount the Ryots are to pay, and that whatever else may be claimed by the Zemindars, over and above what is mentioned in those agreements, shall be deemed exactions.

I have the honour to be, &c.

(Signed) P. MONCTON,
Acting Collector.

Rungpore,
Collector's Office,
5th July 1811.

To R. Thackeray, Esq. Secretary to the Board of Revenue.

Letter from Collector of Rungpore, 1 August 1811.

Sir:

In compliance with the Board's orders, contained in your circular letter of the 7th June, I have held a personal conference with some of the peasantry, as well as with several Zemindars, on the subject in question. The former appear to be strenuous advocates for abolishing that part of the Regulation VII of 1799, and XVII of 1793, authorizing the Zemindars to attach and cause to be sold the personal property of their tenants on account of arrears of revenue, as they often convert that power to an improper use, by screening themselves, under cover

Letter from Collector of Rungpore, 1 August 1811.

cover of it, in the commission of rapine and oppression. On the other hand, the Zemindars and their agents positively assert, that should they be prevented from exercising the authority at present vested in them by the above-mentioned regulations, they would be entirely ruined, and nearly the whole of their estates would fall in balance, and in a short space of time be sold by Government. The truth of their assertion cannot be disputed, no other power whatever having been granted to them by Government for the purpose of enabling them to realize the arrears of revenue from their respective tenants; it would be therefore advisable to adopt such rules as would not interfere with the interest of either party.

2. I perfectly coincide with the Board in the opinions expressed in the fourth and fifth paragraphs of your letter, with respect to the general delivery of cabooleats written on common country paper, and also with regard to the release of the property, upon the owner giving security to the court, as well as to the modification of Sections 9 and 10, Regulation XVII, 1793; and I beg to make two additional proposals, viz. 1st. That a summary statement of all cabooleats should be annually delivered by each Zemindar to the Collector, which would prevent them from making any alteration in the articles of the cabooleats, and which, by enabling the Collector to ascertain the exact mofussil produce of each estate, would materially assist him in the formation of the totbundy for the partial sale of estates, and in the obtaining the necessary information (when applied to for it by the Judge) relative to the jumma and lands of the different tenants. 2dly. In case the balance due from the Ryots is undisputed, the security given by the owner, as proposed in the second article of the fourth paragraph of your letter, should be bound to pay it within a limited period, which should not exceed a month or five weeks, so that the Zemindar may not sustain the loss consequently attendant upon a delay, on the part of his Ryots, in the payment of their rents.

3. With a view to prove the certainty of payment having been made by the Ryot, I beg to propose that the Zemindar, farmer, or manager of an estate, should cause their respective tenants, at the time of their paying any part of the rent, to deliver before two witnesses an invoice or challan on plain paper, signed by the tenant or by his agent, for the payment of the revenue, stating the sum which has been paid, and the balance then remaining due: and should it be proved that the Ryot refused to give the proposed challan, or the Zemindar to grant receipts, both the one and the other should be liable to such punishment as the Magistrate may think proper to award; and I doubt not but that the production of the cabooleats and challans on the part of the landholders, and of the pottahs and receipts on the part of the Ryot, will be a satisfactory proof of the reality or falsity of the demand.

4. With respect to the conduct of the native Commissioners and Cauzies, I am sorry to say that I have great reason to apprehend that, in their decisions, they are often influenced by corrupt or otherwise improper motives; I have therefore to propose, that the revenue regular suits, and those which are to be decided on by a summary investigation, should be decreed by the Collectors, subject to an appeal to the Judge, whose decision may be considered final,

I have the honour to be, &c.

Rungpore, (Signed) J. DIGBY,
Collector's Office, Collector.
1st August 1811.

To the Acting President and Members of the Board of Revenue.

Letter from Officiating Collector of Tipperah, 9 September 1811.

Gentlemen:

When I received charge of this office on the 10th ultimo, I observed that your Secretary's letter, under date the 7th June last, had not been replied to; but conceiving that the Collector would be much more competent than myself to answer that address, from his experience and from the local knowledge he must possess of the circumstances referred to in that letter, as they relate to this district, I had wished to defer making any reply until the return of Mr. Wemyss.

Letter from Officiating Collector of Tipperah, 9 Sep. 1811.

2. Having, however, received the orders of your Board of the 24th ultimo, I presume it is incumbent upon me to submit my sentiments on the subject. Vague and unfinished as my observations must necessarily be, your Board will, I trust, receive them with that indulgence which the short opportunity I have had to collect them may probably appear to deserve.

3. I have made inquiries respecting the operations, in this district, of the existing rules for the distress and sale of property on account of arrears of revenue, and there does not appear to me much cause for apprehension that the Ryots are oppressed in this respect by the landholders. I am given to understand, that it has been the practice for the persons invested with the power of selling distrained property, to require documents from the distrainer, before the attachment is authorized or the sale carried into effect, and that these documents are invariably forwarded to the Judge, for his consideration and final approval of the case. That when no papers can be produced by the distrainer to shew his right, or when the Ryot denies the balance, or possesses papers shewing it to be false, the Cauzie or native Commissioner does not proceed to the sale, but reports the case for the orders of the Judge, when it is customary, I understand, to refer the party for redress under the summary trial described in the 15th Section, Regulation XVII, 1793.

4. A great many cases of the latter description are, I learn, brought before the civil court of this district; but I find only one instance on record in this office, during several years past, of any of those suits being referred to the Collector for adjustment and report, as authorized by the fourth clause of the section and Regulation above mentioned, as they have always been decided by the Judge in person.

5. Abuses and exactions, of the nature described in your Secretary's letter, by landholders, can best be suppressed, I should conceive, by the efficient control and personal exertions of the Judge; and, as far as I can learn, the Cauzies and Munsiffs in this district are under such check and arrangement, that they cannot materially support the Zemindars in their illegal practices. At the same time, there can be no doubt that the suggestions contained in the fourth paragraph of your Secretary's letter, if carried into effect, would be attended with the most important advantages, and would put an effectual stop to illicit and excessive demands on account of arrears of rent.

6. In reply so the ninth paragraph of your Secretary's letter, I beg leave to mention that I am informed, that very few, if any, revenue suits are decided by the native Commissioners in this district, but that causes of that nature are generally preferred at the sudder, and referred for trial to the Register and head Commissioner of the court. My short standing in the service, it must be supposed, cannot have given me experience sufficient to judge of the system in general. I can only speak with respect to the district which is under my charge; and I am of opinion, where the same plans and arrangements are pursued, the oppressions and exactions of the Zemindars over their Ryots, and the corruption of the Cauzies, Commissioners, &c. must be comparatively trifling.

7. From the foregoing remarks your Board will observe, that as none of the circumstances relative to this report came officially before the Collector or his officers, any information respecting them must be derived from very defective and uncertain sources; and as my local and personal communication with the peasantry here has been necessarily extremely little and confined, I could not presume to offer as argument any vague or interested reports, the truth or falsehood of which I have not had the means or opportunity to ascertain.

I have the honour to be, &c.

Zillah Tipperah, (Signed) C. TUCKER,
9th September 1811. Officiating Collector.

Letter from Collector of Twenty-four Pergunnahs, 9 July 1811.

To R. Thackeray, Esq. Secretary to the Board of Revenue.

Gentlemen:

In answer to your circular letter of the 7th ultimo, I have the honour to state, for the information of the Board, that I have long considered that the existing

Letter from Collector of Twenty-four Pergunnahs, 9 July 1811.

existing rules for the distress and sale of property on account of arrears of revenue have been much abused, and consequently have been the cause of much oppression to the under-tenants and Ryots; and nothing has prevented my addressing the Board on the subject, previous to this reference, but the extreme difficulty of finding a remedy for the grievance, without being the occasion of heavy arrears to Government and injury to the landholders. Under this impression, it is with great deference I beg leave to propose, in addition to the first suggestion of the Board, that a notice of fifteen days for the sale of attached property, with an inventory of it with the seal of the Cauzy, shall be on all occasions of attachment delivered to the defaulter (as was directed by former Regulations, rescinded by Regulation VII of 1799), a copy of which should also be forwarded to the Collector, with a view of enabling the Ryot or tenant to attend at his cutcherry, and give in security for the demand made against him, which might be refused by the distrainer though fully sufficient, after which the property attached should be released; and if the balance be contested between the parties, the case to be tried by the Collector in a summary way, as is directed to be done by the Judge, under Clause 4, Section 15, Regulation VII, 1799. Should the defaulter not give security within the prescribed time, the Collector shall then direct the Cauzy, or other public officer, under his seal and signature, to proceed to the immediate sale agreeably to the inventory; but should the sale of a part of it prove sufficient to pay the amount due, the remainder should be immediately returned to the defaulter, and an account of sale, with every particular, transmitted to the Collector.

2. Such is my opinion of the abuses and malversation of the native Commissioners, that I should be very happy to hear they were entirely done away. I have often conversed with Zemindars and proprietors of land on this subject, and I have never met with one of them that did not state the abuses to exist in every other talook but his own. This leads me to suppose that the oppression is general; and I must confess that I am unable to point out any remedy, short of their entire dismission. All revenue suits, in my opinion, may be decided by the Collector, and all other suits by the Registers of the Zillah Courts.

I am, &c.

Collector's Cutcherry,
Twenty-four Pergunnahs,
9th July 1811.

(Signed) P. TREVES,
Collector.

To Richard Rocke, Esq. Acting President, and Members of the Board of Revenue.

Letter from Collector of Behar, 5 Dec. 1811.

Gentlemen:

I have now the honour to acknowledge the receipt of your Secretary's letter of the 7th June last.

2. Conscious inability, from want of experience, to offer any general opinion on the subject therein contemplated, will necessitate me to confine my remarks almost exclusively to the propositions of your Board, which appear in the fourth paragraph of the above letter, and only as to their operation if adopted in this district.

3. *First suggestion.*—The reciprocal execution of pottahs and cabooleats by the Zemindars and Ryots, if I may judge from the inquiries I have been enabled to make, prevails very generally in this district; but as it undoubtedly is not universally observed, the adoption of the rule proposed by your Board appears advisable, inasmuch as it would generalize the delivery of cabooleats, and thereby essentially conduce to the security of the tenant, and facilitate the adjustment of his accounts with his landlord.

4. With respect to the further object of this suggestion, (namely, to prevent Zemindars and others from exacting rents from persons who are not their tenants), it appears to me to be preparing a remedy for an evil almost imaginary: for to suppose its existence to any obviable degree, we must pre-admit that the courts of justice are inaccessible, that the peasantry are unacquainted with our laws, and that they submit in silence to wrongs. It is unnecessary to

Letter from Collector of Behar, 5 Dec. 1811.

to say that the first is not the case: the spirit of litigation, for which the people of Behar are notorious, forbids the latter presumption.

5. To exact the rent, the landholder moreover must attach; and he could not effect the object of distraint, which is the sale of the Ryot's property, without the assistance of some of the public officers empowered to dispose of distrained property, and who, should they league with the landholder to wrest a trifling sum from the Ryot, become themselves liable to a prosecution in the courts, and on proof to heavy penalties, for carrying into execution an illegal sale.

6. *Second suggestion.*—The unqualified adoption of the first part of this suggestion, it appears to me, would be upholding the interests of the Ryot, to the great prejudice both of the Zemindar and the public; and I would, therefore, humbly recommend the following modification, namely, that in accepting the security given by the owner of the attached property, the Judge or Register prescribe a specific, and as short a period as possible, for the discharge of the balance due from him: for otherwise, as the proprietor or farmer seldom proceeds to distraint until the time approaches for fulfilling his own engagements with Government, should the defaulting Ryot, availing himself of the omission of the condition just mentioned, protract his payment beyond that period, the landholder must unavoidably fall in arrear; and then succeed the various inconveniences to obviate which Regulation XXXV of 1795 was expressly enacted.

7. The foregoing objections are not totally inapplicable to the second part of the suggestion now considered; as should the issue of the suit prove favourable to the landholder, if provision be not made for the immediate payment of the amount of the contested balance, the evils above alluded to must be the consequence.

8. On the abuses supposed to be practised by the landholders, under the powers vested in them, and the oppressions experienced by the Ryots, I do not consider myself competent to deliver an opinion. From the complete occupation of my time at the sudder station, I have had no opportunity of visiting the interior of the district, and my sole source of information must consequently have been derived from the Zemindars, with whom alone I have any intercourse, and in whose communications on this subject I, of course, could place no confidence. If oppression or abuses do exist, the sufferers will not fail to apply to the courts for redress; the Judges therefore, I should presume, would be most capable of affording information on the subject. I beg permission, however, to observe, that from the preamble of Regulation XXXV of 1793, and Regulation VII of 1799, it appears that it was deemed necessary to ameliorate the former rules of distraint, as much difficulty had been experienced by the landholders in realizing their rents, from the want of faith, on the part of the Ryots, in fulfilling their engagements, and the powers which the former were authorized to exercise had been found insufficient for enforcing the payment of the rents due to them. Unless, therefore, it could be established, that the moral character of the lower classes of the people of this country has materially improved, the revival of rules, limiting the landholder's powers, would be most inexpedient.

9. With reference to the eighth paragraph of your Secretary's letter now before me, I can only state, that if the penalties prescribed by Section 5, Regulation VII of 1799, for collusion or misconduct on the part of the persons empowered to dispose of distrained property, fail to ensure a faithful discharge of the trust reposed in them, the evil must be submitted to as irremediable.

10. On the conduct of native Commissioners in the decision of revenue suits, I, as a Collector, can have no opportunity of forming an opinion. Parties dissatisfied with their awards invariably appeal to the courts, where they are either confirmed or reversed; and further the case cannot proceed. To the Judges then, I conceive, if information be required, reference should be made for their sentiments on this subject.

I have the honour to be, &c.

Zillah Behar,
5th December 1811.

(Signed) J. M. MACKNABB,
Acting Collector.

To R. Rocke, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

Letter from Collector of Purneah, 29 Nov. 1811.

I have the honour to acknowledge the receipt of your Secretary's letter of the 7th June last, requiring my report on the abuses which are apprehended to exist in the distress and sale of property for arrears of revenue, and desiring me to state my sentiments on the remedy proposed by your Board for that evil.

2. From the information I have been able to procure, I have good reason to believe that the powers at present vested in the Zemindars are often employed by them, and still oftener by the farmers, as the means of extortion. I imagine, however, that the practice might be greatly diminished, were the sufferers always certain of speedy redress; but such is the delay in the zillah courts, occasioned by the accumulation of business before them, that a Ryot, after being stripped of the greater part of his property by the Zemindar, may often wait for years before he can obtain redress, and the knowledge of this deters the one from prosecuting, and encourages the other in his exactions.

3. With respect to the Regulations proposed by your Board, I do not think they can do any harm, or impede in the smallest degree the realization of the revenue; but I am afraid they will prove ineffectual. If, however, it is intended that the second suggestion shall apply to Mustagers, or farmers of the revenue, and shall entitle those people to have their property released on giving security, whenever attached by the Zemindar for arrears of revenue, it may often happen that the lands will be sold, in satisfaction of the demands of Government, before the decision of the court can be obtained, even in the summary process. Confined solely to the Ryots or cultivators of the soil, the Regulations proposed may be of some benefit.

4. I have not heard any complaints of the persons authorized to sell distrained property for the discharge of the arrears of rent, or of the native commissioners in the decision of revenue suits. I have no doubt that those persons may sometimes abuse their power; but the occurrence is rare, and may easily be prevented from running to excess, or of being productive of any serious oppression, by the vigilance of the court.

I have the honour to be,

Purneah, (Signed) G. SUTTIE,
Collector's Office, Collector.
29th November 1811.

To Richard Rocke, Esq. Acting President, and Members of the Board of Revenue.

Gentlemen:

Letter from Acting Collector of Sarun, 22 Oct. 1811.

I have the honour to acknowledge the receipt of your Secretary's letter of the 24th of August, directing me to furnish the report required by your Board's circular orders of the 7th June last.

2. In the tenth and last paragraph of the above orders, I am informed that your Board expects that my reply will not be founded on the information obtainable from my native officers, or a few opulent individuals, but by local and personal communication with the Ryots themselves. As I received the orders at a season of the year in which it was impossible for me to proceed into the interior of the country, where alone the information required by your Board was procurable, I thought it more desirable to defer making any reference until I had it in my power to make a tour of the district, which it was my full intention to have done in the months of November or December next. From the Ryots in the vicinity of the sudder station little information of importance is to be acquired. They are in general, I believe, more leniently treated by the Zemindárs and farmers, than the same description of people in the mofussil. This is to be ascribed to the greater facility they possess of representing their grievances to the Judge and Magistrate, and to their acquaintance with the Vackeels and Amlah of the court, in whose power it in some measure lies to expedite the delivering of their complaints.

3. That

Letter from Acting Collector of Sarun, 22 Oct. 1811.

3. That the VIIth Regulation of 1799, which empowered the Zemindars, Talookdars, farmers, &c. of land to distrain and sell the personal property of their under-tenants for arrears of rent, is greatly abused by them, cannot I think be doubted; but to find a remedy for the relief of the Ryots, that shall not virtually operate against the Regulation in question, which was framed under the necessity there existed of affording the proprietors of land the means of facilitating the realization of their rents due from their Ryots, and consequently the more punctual discharge on their part again of the demands of Government, is an object more desirable than perhaps easy to be effected.

4. With respect to the two suggestions contained in your Secretary's letter, I beg leave respectfully to offer the following remarks. The enforcing of the first would certainly be productive of the desired effect of preventing proprietors and farmers of land from distraining, and causing to be sold, the property of persons who are not actually their Ryots, which I believe frequently occurs, particularly in estates which are disputed; but to render the adoption of this plan expedient, it must, I think, be first ascertained, that that part of the VIIIth Regulation of 1793, which directs mutual written engagements to be entered into between the landlord and his tenant, be carried into execution, as many of the Ryots would wilfully keep back their rents, knowing that their landlords had never received cabooleats from them. Owing to the courts, in general, being so overloaded with business as to preclude the possibility of summary investigations, under Clause 4, Section 15, Regulation VII of 1799, the permitting the Ryots to release their property, on giving security for the payment of the contested demand, would be productive of the ill consequences which your Board are so desirous of avoiding, for notwithstanding the cause remaining undecided, the Zemindars must either pay up their revenues or be subject to the constant sale of their estates.

5. In reply to the eighth paragraph of your Secretary's letter, respecting the conduct of the Cauzies and native Commissioners in selling distrained property, it appears to me that as it does not rest with them to investigate into the claims of the Zemindars, they have it not in their power to commit oppression; and I am of opinion that the empowering of them to make a summary inquiry, previous to their proceeding to the sale of any distrained property for arrears of rent, though it might give them opportunities of oppressing, would yet, on the whole, be productive of more justice to the Ryots, than the present mode of leaving to the Zemindars, as they please, to distrain and cause to be sold the property of their tenants.

6. With regard to the conduct of the native Commissioners in the decision of revenue suits, I have to observe, that as they never come under my cognizance, it is impossible for me to give any opinion on the subject, without making, as mentioned in the second paragraph of this letter, a tour into the interior of the district.

I have, &c.

Sarun, (Signed) F. LAW,
22d October, 1811. Acting Collector.

To Richard Rocke, Esq. Acting President, and the Members of the Board of Revenue.

Gentlemen:

Letter from Collector of Sarun, 5 Dec. 1811.

I have the pleasure, in answer to your instructions, communicated in Mr. Secretary Thackeray's letter of the 7th of June, to submit to you, as required, my opinion on the propriety of carrying into a legislative law the suggestions pointed out for consideration.

1. There does not appear any objection to this: on the contrary, it may, as remarked by the Board, be a check to undue exaction, and induce the landholders to grant their Ryots pottahs consonant to their cabooleats.

2. This would be of use, if the other avocations of the civil courts did not impede immediate and summary adjustment; but the delays of the courts render it objectionable, and the resulting consequence would be, the serious effects

Letter from Collector of Sarun, 5 Dec. 1811.

effects heretofore experienced from the accumulation of arrear and the sale of land.

3. If we are to judge from the present state of cultivation throughout the country, it certainly may be presumed that the existing rules, vesting a specific power in the landholders, have not been attended with those serious consequences that are so much apprehended; and as it is difficult to draw the line of distinction, I have no hesitation in declaring I am averse to innovation by a legislative rule on the above, though I would give the opening to Ryots to obtain immediate redress, by allowing them an appeal to the Collectors from those who are empowered to decide revenue suits; and that, in the event of the Ryots being dissatisfied with the Cauzies and others vested with the power of deciding suits, the Cauzy or others shall transmit his or their proceedings to the Collector, with the objections, in a statement delivered by the aggrieved, and the Collector shall have the power of reversing or confirming the decision, and that his (the Collector's) decree shall be final, as far as relates to these decisions.

4. This will be a complete check to the impropriety of decisions, and being a matter of account, the Collectors are better adapted to decide thereon: nor would it be any additional expense, as the present establishments are adequate to be employed in these inquiries, in those districts which are denominated the Company's provinces. At all events, as these representations are to be on stampt paper, the increase of the demand in that article will be equivalent to any additional establishment required.

5. In large demands, where the complaint is beyond the amount authorized to be tried by the Commissioner, the complaint should be made immediately to the Collector, who is to decide summarily thereon, and that award to be final, till a regular suit is instituted, investigated, and decided.

6. That which relates to the impositions in sequestrations ought to be left entirely to be settled in the judicial courts, as they are more competent to determine points of this nature, and are better able to check the oppressions more immediately under their authority and jurisdiction.

7. I have endeavoured to make a local inquiry, but can derive no information on which I would wish to hazard an opinion. The best criterion, as before stated, of the existing rules, is the actual state of the country. If doubts still arise, reports from the judicial courts should be made, by which it may be ascertained how far the abuses from their investigation have actually existed.

I remain, &c.

Chupra, (Signed) S. MIDDLETON,
5th December 1811. Collector.

To R. Rocke, Esq. Acting President, and Members of the Board of Revenue.

Letter from Collector of Shahabad, 11 Dec. 1811.

Gentlemen:

I have the honour to acknowledge the receipt of your letter of the 7th June, with your letters of the 24th August and 8th November 1811, and am very much concerned that you should have been put to the trouble of repeating your orders concerning the situation of the peasantry of this district. A variety of occupations compelled me to defer replying to your first favour; and the nature of your instructions requiring particular attention and inquiry from different people, I considered it rather as a work of slow progress, to be obtained by degrees, and from occasional and unguarded expressions dropt by the injured parties themselves, than by any direct investigation for an avowed motive.

As the Board seem now desirous of early information, I will endeavour to come at the truth by more direct means, though I confess that I am apprehensive that it will be taken in a wrong light by the very persons it is intended to serve; that they may be tempted to consider it as an authorized encouragement to complain against authority they have from early life been accustomed to submit to with respect and with obedience: and this fancy, if they really happen

Letter from Collector of Shahabad, 11 Dec. 1811.

happen to be impressed with it, may tend to unhinge the present system of obedience and dependence on superiors of every description, and be the cause of great jealousy and discontent, and the landholders may seize it as an excuse for withholding or delaying their regular payments.

In obedience to your instructions, I will make every inquiry that can tend to elucidate the question, and hope shortly to be able to address the Board again on the subject. In the mean time, as the Board require my candid opinion, I beg leave to mention that the peasantry of this country, or the labouring cultivators of the soil, when they imagine that their assertions will be attended to, will in all probability, if they have the smallest excuse for doing so, bring heavy charges against the Zemindars, and those that have jurisdiction over them; though the Judge of the zillah court never refuses them justice, when they have any fair grounds of complaint: and the natives in general are so proud and pleased with the name and the credit of having a cause in the Adawlut, that they seldom, if ever, lose an opportunity of bringing it forward, if they have any plausible pretence, plea, or excuse, for doing it, and tell the particulars of their complaints, as they saunter idly through the streets, to as many idlers as are disposed to listen to their tales, whom they quit in haste, to repeat their story to the next person that happens to pass near them.

I therefore, with due submission to the judgment of the gentlemen of the Board, conceive that some Adawlut regulations, that the wisdom and experience of Government may deem requisite, will best answer the Board's wishes, and bring every object of public justice within the reach of the meanest and poorest Ryot in the zillah.

This desirable object may possibly be obtained by separating the Fouzdarry from the Dewanny Adawlut; for it is almost impossible for one and the same person to give entire satisfaction, and fully to perform the duties of both departments, which require men of very different, if not the most opposite characters and dispositions: for no one man existing (if the Board will have the bounty to pardon the terms) can at one and the same time be a saint and a sinner. Still, when one man has to perform a double and an opposite description of duty, double and opposite qualities are sometimes highly requisite. The indulgent, the good, the forgiving man, and the placid philanthrophist, whose serene countenance displays the tranquillity of his breast, and proclaims peace with all men, may be taken advantage of, and his kindness abused; while the stern, the firm, and harsh countenance of the prompt and determined magistrate, full of the fire and animation of youth, will cause surprise, intimidation, dismay, or dread; will disturb and bewilder the faculties; will unhinge the secret, the previous, the evil and the malicious intentions of the vicious, and inspire them with a disposition to obedience, and patience under restraint, with a respectful, resigned, and humble submission to the Magistrate's mandates: for conscious guilt is ever a slave to its own apprehension, and becomes in a manner panic-struck and rivetted to the ground, at the steady and penetrating aspect of the decision of the awful Magistrate.

It might not be proper for one in my humble situation and line, to attempt to set forth at large the qualities that I conceive to be requisite in a Magistrate. Such an attempt might give offence to some one, and render me liable to the blame and to the censure of many, who have (and perhaps justly too) a a good opinion of themselves. The judicious sagacity of the gentlemen of the Board will best enable them to descry the description of characters that may be most proper to perform the active, the imposing, the imperious, and the domineering duties of a civil Magistrate. The old adage, of the dial telling the tale of truth, without disturbing the minds or meditations of men with harsh and annoying sounds, perhaps may be admitted as a pardonable allusion, on the present occasion: for the thread of opinion, however tender, is not wilfully or easily snapped; and when skilfully held and guided, proves to be the strongest reigns than can be yoked to the great car of state.

The Judge of the Dewanny department, and the decider upon the rights of others, I humbly and with due submission to the superior judgment of the Board, conceive ought, in preference, to be a person of natural gravity, rather advanced in life, and already passed (if the terms may be allowed) the fire, irritation, Letter from Collector of Shahabad, 11 Dec. 1811.

tation, choler, or impatience, so common in youth, so natural to early life, possessed of great steadiness and mildness of manners, with a command of temper, of a good natured and forgiving disposition, the power of suffering and concealing discontent, slow and temperate in replies, and extremely loath to quarrel; for the man that can attain the happy habit of commanding himself, his superiors may delegate and entrust with unshackled authority, with unlimited power.

The man of mature age, or past the meridian of life, or who from long residence in the country is assailed by infirmities, is certainly not the most eligible man to be chosen for a Magistrate; though, at the same time, he may be equal to every act requisite for the serious administration of civil justice between man and man; and from his time of life and infirmities, become daily more and more convinced of the duty incumbent on him, of doing as he would be done by, to those whose interest and welfare the bounty and good opinion of Government have consigned and let to his keeping.

Should the separation of the office of Magistrate from the duty of the Judge not meet the approbation of Government, who alone can determine what plans are most proper, and what measures are most eligible to be chosen, the object may perhaps be obtained by increasing the number of Assistant Judges, or rather the number of Assistant Magistrates (suppose two, three, or more, according to the size and business of the zillah), and stationing them in the vicinity of some of the largest towns in the district.

Or increasing the number of the Registers and their Assistants, with each a separate jurisdiction in different parts of the district, or such causes referred to them as the Judge may think proper to consign to their investigation.

The Zillah Judge may still keep his title of Magistrate, with this additional descriptive denomination of his duty, Judge and senior Magistrate; to whom the Assistant Magistrates, however numerous, may refer their proceedings for approval, before any serious measure is carried into effect.

Some regulation of this kind, or some measure similar to what is alluded to, would be a great relief to the heavy, constant, laborious, and united duties of the Zillah Judge and Magistrate; and be highly gratifying to all classes of people who have business with the Adawlut, or may, on any occasion, deem themselves aggrieved by any person, or injured in any way whatever.

I have the honour, &c.
(Signed) D. BURGES,
Collector.

Zillah Shahabad,
Collectorship,
11th Dec. 1811.

To Richard Rocke, Esq. Acting President, and Members of the Board of Revenue.

Letter from Collector of Midnapore, 29 Nov. 1811.

Sir:

I have now the honour of submitting my answer to the suggestions contained in the Board's letter of the 7th June, viz.

" 1st. That no Proprietor, farmer of land, or local agent of such person, be authorised to distrain the property of his tenant or Ryot, unless he can produce a cabooleat from such tenant or Ryot, shewing the rent which the former is entitled to receive.

The Ryots of chucklas Midnapore and Julessore, whose annual collections amount to Sicca Rupees 10,56,515 : 1 : 7, will object to this measure, as these lands do not admit of any specific cabooleat being executed between them and the Zemindars, for the following reason.

The revenue, according to ancient usage, has been collected from the Ryot at the close of the season, according to the actual produce of the land, and not agreeably to the number of begahs: for instance, supposing a Ryot at the commence of the season agrees to rent ten begahs, if the whole actually yield crops, he pays accordingly; if, on the contrary, five begahs are productive, and the remaining five, from the failure of season or any other cause, are unproductive, in that case the Zemindar suffers the loss.

Under

Letter from Collector of Midnapore, 29 Nov. 1811.

Under these circumstances, I am of opinion that it would not be advantageous for the Ryots to have this suggestion carried into effect.

The Zemindars, to protect themselves from fraud, depute an Aumeen to the Mofussil when the crops are ready to be housed. This person draws out a statement on the spot, in the presence of the person immediately concerned, as likewise of the village Mookhea.

Agreeably to this statement, the proprietors call on the Ryot to sign the justness of the demand; which, if not liquidated, the Zemindars proceed to levy it, as directed by Regulation VII, 1799.

The Ryots of pergunnahs, tumlook, mysawdul, bugree, brawmunbhoom, and chitwa, whose annual jumma amount to Sicca Rupees 4,43,096: 2: 1: 1, would derive considerable benefit from the measure.

2. That all property attached, with a view to the sale of it, be released, on the owner giving security, either in the court of the Judge or Register, for the payment of the balance, if it be undisputed, and for such sum as may be eventually adjudged against him, if the claim to the balance be contested between the parties. The case to be tried as a summary suit, under Clause 4, Section 15, Regulation VII, 1799.

I fear this suggestion, if carried into effect, would be the cause of greater distress to the Ryots, owing to the distance they would have to travel for the purpose of giving the necessary security, independent of which the Judge or Register being so fully occupied with more urgent duties, the business of the unfortunate Ryots would necessarily be delayed, perhaps for some days, during which period their domestic concerns would remain at a stand, and the person being separated from his family would incur a double expense. In addition to this, he would experience much difficulty in obtaining the necessary security, owing to his circumstances and mode of life being unknown at the Sudder station; and besides, I am confident, if he is fortunate enough to obtain security, it will not be without the sacrifice of a large sum, in comparison with the demand against him.

The many years experience I have had in the mofussil, leaves not a shadow of doubt in my mind, but that the Cauzies, native Commissioners, and other persons invested under the Regulations with the power of selling distrained property, and likewise the decision of revenue suits, are the ready instruments of enforcing every illegal and exorbitant demand possible for the Zemindar to prefer against the Ryot, who, in many instances, is instigated by the Cauzies, &c. to dispute any demand for the arrears, under a promise of being befriended by them, in order that they may harrass the Zemindars and extort some pecuniary reward from them. This expense, with contingent charges of Peons, makes up a large demand against the Ryot, which is liquidated by the sale of his property, which is seldom allowed to be sold for more than enables him to discharge the arrears of revenue and all illegal charges.

By this means, the Ryot is so much reduced in his circumstances, that he is deprived of the means of complaining against these oppressive acts; and the remaining Ryots, seeing the fate of one of their body, are disheartened, and become subservient to the wishes of the Zemindar.

With a view to remedy the above abuses, as likewise not to preclude the Zemindars, farmers, and managers of estates from the means required to collect their rents, I am of opinion that the first step towards it should be that no authority ought to be vested in the Cauzies, native Commissioners, or other persons, for selling distrained property on the mere statement of the Zemindar.

2. All demands for arrears of revenue from the Zemindar on the Ryots should be submitted in a detailed statement, specifying every item to the Collector.

The Collector, on receiving the complaint, should be authorized to summons the defaulter, and distrain his crops and products of the earth of every description, the grain, cattle, and all personal property.

The person deputed into the mofussil for this purposeshou ld grant a written acknowledgment

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acknowledgment for the same, which should be countersigned by the Ryot, and a duplicate transmitted to the Collector.

On the Ryot appearing before the Collector, a copy of the Zemindar's demand should be given to him, and an investigation take place respecting its justness, in the presence of both parties. Should it appear to the Collector that the Zemindar's demand is just, the amount, of course, should be immediately discharged with interest, and all charges, by the sale of the whole or a sufficient part of his distrained property; and,, to prevent litigation, a fine, or a few months imprisonment, should be inflicted.

On the other hand, should it appear that the demand is litigious on the part of the Zemindar, that the defaulter's property be immediately released, and all expenses attending the distraint should be defrayed by the Zemindar; with the addition of such fine as the Collector may deem just, to reimburse the Ryot for his attendance at the Sudder station.

I am aware that if the Collector is authorized to interfere between the Zemindar and the Ryot, that the former will make it a plea for not discharging his revenue with punctuality.

The gross collections, however, of the land are now so great, in proportion to the jumma assessed on them, that he can easily, in the first instance, pay to Government the amount in dispute between him and the Ryot, from the profits of his zemindarry, and wait the issue of an investigation.

I have the honour to be, &c.
(Signed) H. T. TRAVERS,
Collector.

Zillah Midnapore,
29th November, 1811.

To H. T. Colebrooke, Esq. President, and Members of the Board of Revenue.

Letter from Collector of Hidgelee, 21 Sept. 1811.

Gentlemen:

I duly received your circular orders of the 7th June last and 24th ultimo, and should have replied to the former at an earlier period, had circumstances allowed of my forming any decided opinion on the subjects therein referred to me.

2. My experience in the revenue line has been entirely confined to the narrow circle of this collectorship; nor have any events occurred, since I took charge of it, of a nature to impress me with the conviction, that particular abuses or oppressions are committed by the Zemindars and others, under the powers at present vested in them, with respect to the distress and sale of the property of their Ryots for arrears of revenue.

3. Indeed, so far from having witnessed or become acquainted with abuses of this nature, I have found the landholders and public officers, throughout the district, generally speaking, much less given to petty oppressions, than I had expected they would be, from what I have experienced in my commercial capacity in other parts of the country.

4. Under these circumstances, and the want of local grounds on which to form a just judgment, I do not feel myself competent to offer an opinion, which may influence acts of a legislative nature, with regard to the points immediately referred to in your orders above acknowledged.

I have the honour to be, &c.
(Signed) C. R. CROMMELIN,
Collector.

Hidgelee,
21st September, 1811.

To R. Thackeray, Esq. Secretary to the Board of Revenue.

Letter from Collector of Cuttack, 29 July 1811.

Sir:

I have to acknowledge your letter of the 7th ultimo.

In answer to the first proposition, I have to observe, that in this district cabooleats are very generally taken; and in regard to the second, it seems to promise full security against further abuse.

It may be observed, that it is the Zemindar's interest to get as much as possible, and the Ryots to pay as little as possible. But self-interest will induce the Zemindar to temper his conduct, while no such hold restrains the conduct of

Letter from Collector of Cuttack, 29 July 1811.

of the Ryot: and I therefore apprehend, if the Zemindar's powers be much respected in this district, endless litigations would ensue, and the revenue would be materially injured. The Zemindars who have ill treated the Ryots in this district have soon found their error, and have found it expedient to moderate their conduct. The suspicions entertained by the Board of the native Commissioners and Cauzies are, I believe, as they respect this district, unfounded; but it is necessary for me to state, that the peculiar situation of Cuttack precludes me from having much personal communication with the peasantry during the rainy season.

I am, &c.

Zillah Cuttack,
Revenue Department,
29 July 1811.

(Signed) E. S. WARING,
Collector.

EXTRACT BENGAL JUDICIAL CONSULTATIONS,
The 1*st May* 1812.

(Civil Department.)

Board of Commissioners.

To His Excellency Lieutenant-General George Hewett, Vice President in Council, &c. Fort William.

Bengal Judicial Consultations, 1 May 1812. Letter from Board of Commissioners, 6 August 1811.

Honourable Sir:

We do ourselves the honour to acknowledge the receipt of your Excellency's orders of the 14th May last, directing us to submit our sentiments regarding the operation of the existing rules for the distress and sale of property on account of arrears of rent.

2. From our long experience of the character and dispositions of the natives of India, we may safely premise that any powers with which they should be vested, under whatever restrictions and precautions it may be possible to devise, will always be abused, and that their ingenuity and low cunning will ever furnish them with the ready means of perverting the wisest institutions, to the gratification of either malice, revenge, avarice, or any other of the worst passions of human nature.

3. The provisions for the distress and sale of property remained nearly a dead letter, from their first promulgation in the year 1791, until the enactment of Regulation VII, 1799. The strict formalities and legal niceties imposed on the distrainer, and the heavy penalties attaching to the slightest deviation, were of themselves sufficient to deter the landholders from having recourse to a measure fraught with such danger. The result of the few attempts which were made by some landlords to avail themselves of the proffered remedy, could only tend still further to discourage the rest, when every step of the distrainer was met on the part of the tenant by a direct charge of robbery, from which the party accused, though ultimately sure of acquittal, was at any rate put to much personal trouble, and in many instances was involved in the disgrace of a long previous imprisonment as a common felon.

4. In securing the landlords from these difficulties and embarrassments, which opposed even the most moderate use of this summary proceeding, the modifications introduced by Regulation VII, 1799, have, without intending it, furnished them with an engine of oppression and extortion, as irresistible as their original powers were ineffectual. The penalties annexed to any unfounded complaints against the distrainer, have operated as a denunciation against all complaint whatever on the part of the tenant, whose mistrust of the result of a long litigation with a powerful and opulent antagonist, is increased by the present danger attaching to a failure; and he is, therefore, induced to submit patiently to every injustice, rather than attempt to seek redress, at the expense of an immediate interruption of the labour on which his family depend for support, and with a prospect of total ruin in the end.

5. Convinced that, as long as the process of distraining is left to the mere act of the parties, any modifications which might be adopted by the existing rules would still leave those rules equally, as at present, liable to perversion, either by the landholders into an instrument of oppression, or by the servants into a source

Letter from Board of Commissioners, 6 August 1811.

source of fraud, we take the liberty of suggesting, as the only means which appear to us capable of obviating the abuses to which the existing rules are liable, that no distress of property be permitted to take place without the permission of the nearest Commissioner, who shall be held responsible for the legality of the proceedings, and shall be bound to make an immediate and full report of the whole to the Judge: that the Commissioner be peremptorily prohibited from co-operating in any distress, until he shall have satisfied himself, by the production of specific engagements or by some other undoubted document, that the distrainer is in a *bonâ fide* possession of the land, and entitled to the rents of it; or where, from the information which he ought to possess of all transactions within his jurisdiction, he may know that the possession of the land is in dispute, or for any claim of rent originating above three months before: and that, in addition to the present rules for replevening the distress, the Commissioner be further prohibited from proceeding to the sale of any distrained property, when the production of a receipt, or other discharge, shall satisfy him that the rent claimed has been liquidated.

6. In the event of the re-establishment of the Mal Adawlut, under the superintendance of the Collector of Revenue, the reports above required from the Commissioners of their proceedings in matters of distraint should be made to the Collector, whom it would be expedient to vest with the power of imposing a fine for all neglect or breach of duty; and the Commissioners should be further declared liable to dismissal from office by the Sudder Dewanny Adawlut, on report of such neglect through the Judge. Such punishment, by fine or dismissal, or both, to be of course without prejudice to the jurisdiction of the courts of justice in offences of higher magnitude, or in actions of damages for acts contrary to law.

7. The operation of distraint would be materially facilitated, if the Putwarries were compelled to keep their jummabundee papers in such uniform and perspicuous manner, as should readily fix the demand upon the tenant, and ascertain the quantum of his payments. But, for this purpose, some modification would be necessary in the constitution of the office. Under the revenue system established by the Emperor Akbar, the Putwarree was an officer of Government, and the office was hereditary. As the old institutions of Hindostan still maintain some footing in these provinces, the Putwarree is still considered here a public officer, entrusted with the general rights of the tenants, and supposed not to betray them; and from what has come under our personal knowledge, we are satisfied that the confidence reposed in the Putwarrees is seldom misplaced. In the Lower Provinces, on the contrary, the Putwarree is become a personal servant of the Zemindar, who has a direct interest in turning him to account.

We have, &c.

Board of Commissioners,
Furruckabad,
6th August 1811.

(Signed) ED. COLEBROOKE.
J. DEANE.

Board of Revenue.

To the Right Honourable Gilbert Lord Minto, Governor-General in Council, &c. &c. &c. Fort William.

My Lord:

Letter from Board of Revenue, 31 Dec. 1811.

Your Lordship in Council has already been apprized by Mr. Dowdeswell, of our having called upon the Collectors under our authority for their sentiments respecting the rules at present in force, relative to the distress of property on account of arrears of rent; we have, accordingly, the honour to transmit the letters which have been written by us, with an extract from our proceedings, in consequence of which the Collectors were called upon for their report.

2. It would seem to be generally admitted, that the Regulations, as they at present stand, are open to considerable abuse; and that the powers of distraint vested in the proprietors and farmers are frequently converted into the means of exaction and oppression. The remedy, however, is not so apparent; for as

Letter from Board of Revenue, 31 Dec. 1811.

as oppression naturally begets fraud, there is as constant a struggle on the part of the Ryots to elude the just rights of the Zemindars, as there is on the Zemindars' part to grasp at more than their rights: great caution, therefore, must be observed, not to relax too much on a sudden in favour of the Ryots, lest we should run into the other extreme, and afford to them, by an abuse of the protection which the law affords, the means of withholding payment of their just rents. It must be recollected, also, that while Government insists on the punctual discharge of the revenues from the Zemindars, it is but equitable to the Zemindars that they should have sufficient means of enforcing a similar punctuality from their tenants.

3. The above observations have appeared to us proper; because, from the reports from the officers in the Judicial department, which have been forwarded to us, it would appear that they had only considered the evils arising from the oppression on the part of the Zemindars, without taking into consideration what may be expected on the other side of the question.

4. With regard to the rules suggested in Mr. Dowdeswell's minute, recorded on our proceedings of the 7th June last, the first, which proposes that no distress should be taken, unless the distrainer produce a cabooleat from the tenant distrained on, seems to be impracticable, because it appears to be admitted, that the Ryots have frequently as great an objection to receive pottahs and to give cabooleats, as the Zemindars have to grant pottahs.

5. In respect to the second proposition, of re-enacting the provisions contained in Sections 9 and 10, Regulation XVII, 1793, we conceive that it will be proper to adopt it. But it is obvious that other rules are required for the protection of the poorer classes of Ryots, who have not the means of giving security. On that point, however, we shall hereafter report. The only rules which have occurred to us with respect to the revival of the rules above quoted, we propose in addition, that a concurrent authority to hear suits of the nature referred to in those sections should be given to the Collectors. The two first rules; therefore, which are proposed in the accompanying draft, provide for the revival of Sections 9 and 10, Regulation XVII, 1793, with the addition above proposed, relative to the Collector's authority to hear and decide on the suits in question.

6. The most effectual remedy against the evils complained of, would be a prompt decision of all complaints on the part of the tenants against their landholders for unjust demands. As the courts of judicature are so generally overloaded with business, it would be in vain to expect that the Judges could pay that immediate attention to complaints of the above nature, as is absolutely necessary in justice to the Zemindars, in case their tenants are allowed to replevy their goods. But still the courts may occasionally find time for hearing such causes; and in some of the districts, in which there is more than one court of judicature, though only one Collector, it would seem to be desirable that the tenants should have the means, if practicable, of applying to the courts nearest to them.

7. When a suit shall, in the first instance, have been instituted before the Collector, the tenants instituting the suit under either of the two first rules ought not, in our opinion, to be allowed to remove it to the Dewanny Adawlut, unless by appeal, after the decision shall have been passed by the Collector. There is no reason, however, why the distrainer should not remove the suit into the higher court, if he should consider that the Collector is dilatory in bringing his proceedings to a close, or if he can shew just cause for the removal. In these cases, as the distrained property would have been restored to the tenant, the tenant is the only party who would have any interest in causing a delay in the final adjustment of the suit. However, as in cases in which the tenants may not be able to give security, and thereby redeem their property from distraint, the Zemindars or farmers might have an object in causing delay, we have provided in the third rule for that contingency, as well as for the other matters first referred to in this paragraph.

8. Section 4 authorizes and requires the Judges, in case they cannot give early attention to the complaints of the tenants distrained on, to transfer them to be heard by the Collector.

9. The

Letter from Board of Revenue, 31 Dec. 1811.

9. The fifth rule is intended as some protection for the poorer classes of Ryots, who cannot redeem their goods from attachment, by giving the security requisite. By extending the period at present limited for the sale of distrained property, as suggested by Mr. Treves, and which will be proposed in a subsequent rule, it is to be hoped that the Collectors will, in most instances, be able to hear and decide upon complaints made by the poorer Ryots before the day of sale shall arrive; and if they can effect that, the protection contained in this rule will be sufficient. But we do not think that the Zemindar can, in justice, be debarred from causing the actual sale of the attached property for a longer period, unless the complaint shall be decided against him, or unless, from the proceedings held before the day of sale, there shall appear sufficient cause for considering his demand against the tenant unjust.

10. On the sixth rule we have only to observe, that we conceive that if the decision is passed in favour of the distrainer, either by the Collector or by the Judge, the distrained property should be immediately brought to sale, whether the tenant appeal or not.

11. With respect to the seventh rule, however, it appears to us that if the distrainer shall appeal from the decision of the Collector, he shall be at liberty, provided the tenant distrained on has not replevied his property, to keep it under attachment, until the suit in appeal shall be decided, or the Ryot shall be able to replevy it: for if the distrainer loses his hold upon the distrained property, we apprehend that, if the suit in appeal should be decided in his favour, he would have little chance of recovering the rent due to him. The only remedy against an abuse of this power is to subject the party offending to a heavy penalty.

12. The eighth rule provides for the penalties against unjust and wilful distraint of property, in the first instance.

13. The ninth and remaining rules merely revive the rules formerly in force, relative to the period to be allowed between the attachment and the sale. The time at present allowed (viz. five days) is too short, as it leaves the tenant little or no opportunity of paying the arrear of rent demanded from him, either by adjustment, or by the mortgage or private sale of his property, to avoid the ruinous effects of a public sale at a low price and at a heavy expense.

14. In the proposed rules, your Lordship in Council will be pleased to observe, that we have gone further than the Board of Revenue have hitherto been of opinion that it would be safe to go, in favour of the Ryots. Whether the rules, if adopted, will be abused or not, must depend upon the attention paid by the Collectors to the speedy determination of suits which may come before them. The principal evil to be apprehended is, that at first, at least, the tenants who can give security, and thereby redeem their goods from attachment, will do so in many instances, and contest the demand where it is justly due. If the Collector, however, shall be enabled to decide the suits generally with promptness, such unfounded and vexatious suits will soon cease; and, on the other hand, by the early infliction of the penalty prescribed in cases of unfounded distraints, it is to be hoped that the evil at present complained of will be in a considerable measure remedied.

15. If experience should shew, that the rules are not attended with injurious effects to the just rights of the landholders, and if further provisions should appear necessary for the protection of the poorer classes of the tenants, who are unable to redeem the property from attachment, it may be hereafter advisable to adopt further rules for that purpose: but, at present, we conceive that it would not be safe to make any greater alterations in favour of the tenants, than those we have proposed.

We have, &c. &c.

Revenue Board, (Signed) R. ROCKE,
31st December 1811. C. BULLER.

Ordered, That the Secretary write the following letter to the Secretary to the Board of Revenue.

To the Secretary to the Board of Revenue.

SIR:

Letter to the Revenue Board, 1 May 1812.

I am directed by the Right Honourable the Governor-General in Council to acknowledge the receipt of a letter from the Board of Revenue, dated the 31st December last, and to desire that you will acquaint them, that they will be shortly furnished with printed copies of a Regulation, containing, among other things, amended rules for the distress and sale of property on account of arrears of rent.

2. The original papers which accompanied the Board's letter are returned enclosed.

I am, &c. &c.

Council Chamber,
1st May 1812.

(Signed) G. DOWDESWELL,
Secretary to Government, Political Department.

MINUTE *of* MR. COLEBROOKE.

Mr. Colebrooke's Minute.

I HAVE long had it in contemplation to propose to the Board some material modification of the existing rules concerning pottahs and other engagements between landholders and their tenants, as well as respecting distress, and other summary modes allowed to the landholders for enforcing payment of their rents, and regarding the means left to the tenants of obtaining redress, in cases of extortion and of undue distraint by the landholders.

In the long experience of twenty years since most of those rules were enacted, and more than ten since the principal alterations were made in them, they have been found (as is very generally acknowledged) to be in many respects defective and insufficient, and in others injurious and harassing. Rules devised for the safety of the public revenue have introduced a needless insecurity in the engagements and tenures of the Zemindars and Ryots, and have imposed more than requisite restraints in the exercise of their discretion in forming mutual engagements, and by consequence, on the free enjoyment of property as well as on agricultural improvement. The provisions of Regulations intended to give protection to the rights of subordinate landholders and permanent tenants and occupants of the soil, have been ineffectual for the defence of their privileges against the encroachment of superior Zemindars, and many of the rules designed for their protection have been perverted into engines of their destruction. Rules that have been contrived to preclude and obviate abuses which formerly prevailed, and have been guarded by penalties, became instruments in the hands of dishonest persons to vitiate their engagements and defraud the persons with whom they have dealings.

I shall, separately and distinctly, examine each branch of the existing revenue laws which appear to me defective and susceptible of amendment; and, in each instance, state the imperfection I impute to the subsisting rules, with the remedy I would propose to apply to it.

Section 2, Regulation XLIV, 1793, and corresponding Regulations of 1795 and 1803.

By the Regulations quoted in the margin it is provided, that no lease shall be made for more than ten years, nor leases be renewed except in the last year of their term, and every lease granted in opposition to that prohibition is declared null and void.

Section 5, Regulation XLIV, 1793, and corresponding Regulations.

And by another Section of the same Regulation it is further provided, that whenever lands are sold by public sale for arrears of the public assessment, all leases to under-farmers and Ryots, and all engagements with dependent Talookdars, shall stand cancelled from the day of the sale, and the purchasers may collect from the Talookdars, Ryots, and cultivators, according to the rates and usages of the pergunnah, as if the engagements so cancelled had never existed. The operation of this rule was extended, by a subsequent Regulation, to the entire amendment of leases for lands, of which a part only might be sold for the recovery of arrears of revenue; and was, on the other hand, modified, in cases of sales taking

Section 3, Regulation III. 1796.

Mr. Colebrooke's Minute.

taking place after the second month of the year, so that leases, unless collusive, should remain in such cases uncancelled until the close of the year.

These rules were enacted professedly to guard against the imprudence as well as dishonesty of landholders. The preamble to the Regulation recites the injury to which their heirs might be exposed by their imprudent engagements; but the evil against which the Regulation was especially intended to provide was the permanent diminution of the resources of Government, which would be the consequence of the landholders reserving a rent insufficient for the discharge of the public revenue. It was apprehended, that landholders, if vested with an unlimited power of discretion of fixing the amount of rent and the term of the lease, would abuse that power, and would either grant improvident leases at very reduced rents, for a perpetual or at least a long term, with the view of obtaining an immediate supply of funds; or might grant such leases collusively, for the purpose of creating beneficial estates for themselves, under borrowed names, or for relations, favourites, and dependents.

It is to be observed, that no provision is made against the dishonesty of landholders practising such devices with a view to defraud their creditors, their leases and engagements being unaffected by a sale made even under the authority of courts of justice for the recovery of private debts due to individuals.

As this, which no doubt is a much more favourable case than that of heirs, did not engage the attention of the legislature, it is fair to infer, notwithstanding the tenor of the preamble, that the security of the public dues was chiefly, not to say exclusively, considered; and, indeed, there appears no substantial reason for any special case of the interests of heirs in this instance, or for controlling the discretion of proprietors, and guarding against their improvident disposal of their property by lease, while every other avenue is open, by which the property may suffer detriment, and the heir's expectancy be defeated.

For the security of the public revenue, two remedies are provided by the Regulations in question, when one would have sufficed: first, the limitation of the landholder's discretion, in regard to the period of leases; and the cancelling of all leases, whenever recourse has been had to public sale, even of a part of the lands, for arrears of revenue. Both remedies could not be necessary. If the second were so, as the Regulation supposes, the first was superfluous. If the first were sufficient for guarding the resources of the revenue, the second could not be indispensible; and being a very rigorous rule, and a very discouraging one to agriculture, should not have been adopted, so long as no absolute necessity for it was found to exist.

These observations lead naturally to the proposition, that one or other of these rules be abrogated; and that the other, which is retained, be modified and amended. I hesitated long which to recommend should be rescinded, and which retained. Wholesome rules might, no doubt, be framed, on the model perhaps of the restrictions of English law respecting church leases and leases by tenants in tail, or on some other principle derived from the experience of other natives, by which the landholders might be restrained from making away with the resources of the revenue of the lands. Many considerations would seem to recommend this as the least harsh expedient: but to adapt it to the various cases which can be foreseen, and make it efficient for the purpose for which it is designed, the rules to be adopted could not but be in some measure complex; and we have found, in too many instances, how ill suited intricate arrangements and regulations are to the manners and capacities of the people of this country, to enter willingly on the new career of complex legislation. On this ground chiefly, and after mature consideration, I am induced to recommend the simple course of abrogating all restrictions upon leases, in the first instance, and of preserving the rule which cancels pottahs, in case of a sale for the recovery of arrears of revenue; with this modification, however, that it shall not take effect, unless fraud be proved, until the close of the year in which the sale occurs, nor extend to lands not included in the sale.

By this alteration of the existing rules, the landlord and tenant will be at full liberty to form any engagements that may be most for their mutual benefit, according to their own views of their respective interests. Leases for long

terms

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terms of years, so requisite to the extension and improvement of agriculture, and so conducive to the welfare of both landlord and tenant, will be no longer prohibited, nor be discouraged by any circumstance, but the contingency of the pottah being cancelled by a sale of the lands for the public revenue due from the landholder.

This, I apprehend, must be retained for the security of the revenue of Government. It is well countenanced by the laws of several European nations, in which a change of property annuls unexpired leases. Its effects, in discouraging the employment of capital in agriculture, is to be lamented; but is unavoidable, without incurring greater evil in pursuit of a different remedy.

Regulation VII, 1801, Section 9.
Regulation VII, 1799, Section 23, Clause 3.
Regulation V, 1800, Section 24.
Regulation XXVII, 1803, Section 15.

In the proposed modification of the existing rules, I have inserted the exception "unless fraud be proved." The Regulations at present in force provide, that the suspension of the operation of the rule for cancelling pottahs until the close of the year, is not to be held applicable to engagements, pottahs, and leases evidently collusive; and that the officers in charge of the attached lands shall collect the rents according to pergunnah rates, notwithstanding engagements evidently collusive, and contracted in expectation of the attachment.

Considering the proneness of the natives to abuse any power or authority with which they are invested, the latitude here given seems much too loose and too extensive. Either a judicial inquiry, summary at least, should take place, before sequestrators, and still more purchasers, are allowed to levy from the growing crop a higher revenue than the cultivator or renter has engaged to pay; or a very clear and definite test should be provided, by which the suspicion of collusion may be tried. It should not be left to the discretion of an Aumeen or of an interested purchaser, to say whether the leases of the cultivators of an estate are collusive. The Regulation aims at no more than to do away such leases as may have been made in contemplation of the attachment or sale, with the view of evading or defeating it; the date of possession, and the comparison of the rent to that of the preceding years, would, therefore, furnish satisfactory grounds on which to found a presumption. If the tenant were in possession during one or more anterior years, and the rent reserved be equal to the average rent of preceding years, no just suspicion can be admitted against the lease: but fraud and collusion may be presumed, if a reduction of rent have been conceded to a tenant in possession, or a lease have been granted to a new tenant, for a less rent than has been most accustomarily paid within the last three years.

In cases where pottahs are set aside or cancelled under rules above quoted, as well as in other similar instances, it is provided, that the rent or revenue to be demanded shall be determined by the rates and usages of the pergunnah or district, and the Ryot is entitled to require a renewal of his pottah upon those terms. This would be very unexceptionable, if, as is here supposed by the Regulations, the proportion of annual produce, in money or in kind, constituting the revenue demandable as the due of Government, could be with certainty determined, and if the rent which the landlord may properly ask, according to the established rates and usages of the pergunnah, were accurately ascertainable; for the interests of the cultivator and tenant would be sufficiently protected and secured, and the established rules and rates of the pergunnah, according to which he is pronounced entitled to demand the renewal of the lease, and according to which the courts of justice are required to decide disputes arising between landlord and tenant, were either known or ascertainable.

Orig.

But there is reason to presume that the pergunnah rules are become very uncertain.

In several cases of magnitude, which were perseveringly contested by the parties, it appeared, from proceedings which came before the Sudder Dewanny Adawlut while I sat in that court, that in a district and province in which dependent talooks are particularly numerous, no rule of adjustment could be described, after the most patient inquiry conducted by a very intelligent public officer. From the proceedings held, in numerous other cases, in the courts of justice, the same conclusion may be drawn, respecting the relative situations of Ryots and Zemindars in most districts. Mr. Colebrooke's Minute

In some, indeed, a rule of adjustment may still be found in full force and actual operation. The Regulations of Benares have maintained the table of rates of 1187 fusily, and the Canongoe office yet exists in that province for its preservation. In the vicinity of Calcutta, the Ryots have been, I understand, supported by the decision of adawluts in their pretensions to hold their lands upon the rents payable by them, or by the persons whose representatives they are, according to the best general measurement which was undertaken by the authority of Government, before the permanent settlement, and of which the record is understood to be preserved in the office of the Collector of the Twenty-four Pergunnahs.

Other instances may exist, but they are few: and the position, as a general one, is unquestionably true, that there is actually no sufficient evidence of the rates and usages of pergunnahs, which can now be appealed to for the decision of the questions between landholder and Ryot.

I apprehend, that when the Regulations in question were framed, no distinct notions were formed of the pergunnah rates and established usages referred to: at least it is evident, that several passages in the Regulations, where reference is made to such rates and usages, were not exactly applicable to the state of the things which then existed. Possibly it may have been owing to caution, suggested by feelings of doubt on that subject, that the Regulations every where look to the courts of justice for the determination of all disputes between landlord and tenant, without providing definite rules for the court's guidance; while, on the other hand, the courts of justice have, in general, and of late years especially, looked to the Regulations alone for rules of decision, without entering into tedious, and possibly vain researches into local usages.

In this state of matters, it would be better to abrogate most of the laws in favour of the Ryot, and leave him, for a certain period to be specified, under no other protection for his tenure than the specific terms of the lease which he may then hold, than to uphold the illusory expectation of protection under laws which are nearly ineffectual. The tenant might thus be rendered sensible of the necessity of obtaining a definite lease from the landlord, and would find it his interest to require such a lease, on the condition of his persisting in the culture of the lands: the landholder would equally find it necessary to grant definite leases, to induce the Ryot to continue the cultivation of the ground. The parties would be thus compelled to come to an understanding; and this result would, on every consideration, be preferable to the present state of uncertainty, which naturally leads to oppression, fraud, and endless litigation.

But if it be thought expedient, in place of abrogating the laws which were enacted for the protection of the tenantry, and especially of the khode-khoost Ryot, or resident cultivator, that the right of occupancy, which those laws were intended to uphold, should be still maintained, and that the Ryot should be supported in his ancient and undoubted privilege of retaining the ground occupied by him, so long as he pays the rent justly demandable for it, measures should be adopted, late as it now is, to reduce to writing a clear declaration and distinct record of the usages and rates, according to which the Ryots of each pergunnah or district will be entitled to demand the renewal of their pottahs, upon any occasion of a general or partial cancelling of leases.

I had it, at one time, under consideration, to propose a plan for the preparation of such records, under the superintendence of the Revenue officers, assisted by the Canongoe office, to be re-established for that and for other purposes, and in communication and concert with the Zemindars and principal Ryots of each pergunnah, and I had made a considerable progress towards maturing the plan of this great undertaking: but after much consultation with the late Acting President of the Board of Revenue (Mr. Crisp) and with other experienced and well-informed officers of the Revenue department, I have been diverted from this project, by the apprehension that the intelligence and activity requisite for the due superintendance of its execution within each zillah are not to be universally nor generally expected; and that, if it were ill performed,

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formed, it might, not improbably, add to the subsisting evils, instead of remedying them.

Upon the maturest deliberation on this difficult and intricate subject, I am compelled, however reluctantly, to relinquish the idea of restoring a definite and certain standard, to which appeal may be made for determining the rights of persons having dependent and subordinate tenures under landholders in chief, and for settling the disputes and questions which arise between them.

Abandoning this idea, and apprehensive that an entire alteration of the provisions of existing laws, however inefficient, which suppose such a standard, may be productive of alarm, at least, if not serious and real evil, to the tenantry of the country, by abridging privileges of which they yet have an imperfect enjoyment, I shall content myself with merely proposing, that provision shall be made, by Regulation, for cases where the pergunnah rates are not ascertainable, which should regulate the pottahs of khode-khoost Ryots, or of other persons entitled to a renewal of their leases. This will silently substitute a new and definite rule, in place of ancient but uncertain usages.

The following are the rules which I should propose with these views:

1st. In any instance where a khode-khoost Ryot, or other occupant or tenant, may be entitled, under the existing Regulations, to receive a renewed pottah, in consequence of the cancelling of former pottahs by reason of a public sale for the recovery of arrears of revenue, or in consequence of any other circumstance rendering requisite the renewing of pottahs, according to the state of the pergunnah, as well as in every case in which the landholder, farmer, or manager, or other person in charge of the collections, is authorized to collect according to the rates of the pergunnah, in place of subsisting engagements, if, in any such case or instance, it shall not appear that established rates are known in the pergunnah or other local division within which the land is situated, or if these rates shall not be ascertainable, owing to long disuse or insufficient evidence of them, then and in every such instance the renewed pottah shall be granted and the collections made, in the case of an individual Ryot or tenant, at such rate or rates, as near as may be, of the same quantity in the vicinity: but, in the case of cancelling, generally, the pottahs of the Ryots and tenants of a whole estate, or of an entire mouza or other local division of the country, the new pottahs shall be granted, and collections made, at rates not exceeding the highest rate paid for the same lands in any one year, within the period of three years last past, antecedently to the date of cancelling pottahs.

2d. In the case of a dependent Talookdar, if the rent of the land be computed according to the rates payable by Ryots or cultivators for land of similar quality and description, a deduction shall be allowed from the gross rent, on the adjustment of the jumma of such dependent talook, at the rate of ten per cent. from the Talookdar's profit or income, over and above a reasonable allowance for charges of collection, according to the extent of the talook.

In regard to the annulment of leases, or presumption of fraud or collusion, I have already stated the rule which I think should be adopted as to that point. In respect to the more extensive power of annulling all leases when lands are sold for arrears of public revenue, and still more generally, the landholder's right, however vested in him or from whatever cause arising, of enhancing the rent payable by a Ryot or occupant, I am of opinion that further provision should be made for the security of the tenant, in addition to, or amendment of, the existing rule; that pottahs shall not be cancelled before the close of the year, in consequence of a sale taking place subsequently to the second month of the year.

The principle on which the amendment I mean to propose will be founded, is that of a tenant's not being liable to pay a quarter's rent more than he had reason to expect he should be subject to, when he entered on the cultivation of the land, for the crop of the current season. Whether his lease has even expired, or were on any account voidable, if he has been, nevertheless, allowed to commence the cultivation of the ground, at the expense of his money and of his labour, without notice of an enhanced rent, he cannot justly be chargeable with a higher rent than that borne by his former lease, or usually paid by him.

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him. More he could not expect would be demanded from him; and if more be exacted, it is a surprise little short of fraud, since he has been deluded into the expenditure of capital and the employment of labour, in the confidence of being only subject to the former rent, and has not had the opportunity of choosing between the relinquishment of the land and the payment of the enhanced rent required of him.

It should, therefore, in my opinion, be made an universal rule, that no cultivator or tenant of land shall be liable to pay an enhanced rent, though subject to enhancement under subsisting regulations; nor any landholder, or renter, or sequestrator, have power to demand it, unless written engagements for such enhanced rent have been entered into by the parties, or formal written notices have been served on such cultivator or tenant at the season of cultivation, viz. in the month of Jeth (or earlier in districts where the cultivation for the year commences at an earlier period), notifying the specific rent, under the landlord's right of enhancing it, to which he will be subject for the ensuing fusly or for the current Bengal year.

Unless the due service of such notification be proved, no greater rent should be exigible by process of distress or confinement of person, nor recoverable by suit in court, than the cultivator or tenant was bound to pay by his previous engagements; and if more be levied from him, he should be entitled to a refund of the excess with damages, on proof of the circumstances before a court of justice.

In the rules here proposed, I have assumed the month of Jeth as a season of cultivation, that being the period at which cultivation is reckoned to commence in the districts which compute by the fusly era. It is, I believe, sufficiently early for the Bengal districts also; and, in that case, the indefinite clause which has been inserted may be omitted, for the very desirable purpose of certainty and precision, which will be best attained by restricting the period of notice to the single month specified.

Another part of the subsisting revenue Regulations, which appears to need amendment, is that which relates to the form of leases, and which annuls such engagements as may not be drawn in prescribed form.

Before the enactment of the Regulations connected with the permanent settlement of the land revenues of Bengal, a practice prevailed among landholders in this province, of imposing on their Ryots arbitrary cesses, termed abwab, being either authorized so to do by reservations in the pottahs to subject the Ryots to such abwab as might be imposed on the pergunnah generally, or else assuming that authority without the sanction of any such reservations in the leases of their tenants.

To protect the peasantry from such arbitrary exactions, which had been the source of grievous oppressions and of gross abuses, the Regulations of the permanent settlement provided, that no new abwab should be imposed on any pretence, under penalty of three times the amount; that the landholders, in concert with their tenants, should revise the abwabs and consolidate them with the land-rents; that they should give or tender to the Ryot, pottahs prepared according to form previously prepared by the Collector and registered in the adawlut. These rules are enforced by a provision, that pottahs of any other form are to be held invalid.

Regulation VIII, 1793, Section 55.

Regulation VIII, 1793, Section 54; and Regulation XXVII, 1803, Section 53, Clause 12.

Regulation VIII, 1793, Sections 58 and 59; and Regulation IV, 1794, Sections 5 and 6.

Notwithstanding the penalty which was expected to enforce universal compliance, by rendering the written engagements of landlord and tenant void and of no effect, if there be a deviation from the prescribed forms, there is reason to believe that little progress has been really made, towards the general introduction of the simple and definite leases which it was thus intended to enforce.

But whether generally or partially successful, or wholly ineffectual, that penalty ought, I think, to be now rescinded. There is no longer any sufficient motive for holding the landholders and tenantry of the country in this sort of pupillage, prescribing to them the manner and form of their reciprocal engage-

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ments. They may be safely left to consult their mutual interests, by entering into such agreements as they may consider to be for their benefit respectively, and to reduce their agreements into writing, in any form most intelligible and satisfactory to themselves, or in their conviction most binding and secure. All that need be required is, that the engagements shall be definite: and it may be accordingly declared, that any clause of a lease and other engagements, reserving the power of imposing cesses or taxes, termed abwab or mut hote, or under any other denomination whatsoever, or binding the pottah holders to pay any impost or addition whatsoever beyond the rent, however regulated in money or kind which the pottah or engagement specifies, shall be void and of no effect; and the courts shall maintain the remaining definite clauses, and enforce payment of such rent, and such only, as is specifically stipulated and agreed for by the pottah or other engagement.

Under this alteration of the existing rules, the courts of justice will give effect to the agreements of the parties according to their ascertained intentions; with exception only to stipulations subjecting one of the parties to arbitrary demands at the will of the other. This exception, together with the prohibition actually in force against the imposition of any arbitrary cesses or abwab, under whatever pretence, will entirely preclude the renewal of those oppressions and abuses which the Regulations I have proposed to modify were designed to prevent.

With great deference I submit these suggestions concerning the rules affecting leases or engagements between landlords and tenants. The other topics, referred to in the beginning of this minute, are necessarily deferred, until the receipt of the information which has been called for by the Board of Revenue from the Collectors, respecting the operation of the existing laws for distress, and summary process for the recovery of arrears of rent. I shall hereafter submit my sentiments on those subjects in a separate form.

(Signed) H. COLEBROOKE.

RESOLUTION.—The Governor-General in Council is pleased to pass the following Regulation, which he directs to be printed and published, in the manner prescribed by Regulation XLI, 1793.

A.D. 1803. REGULATION XXIX.

A Regulation for defining the Duties of the Putwarries, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East-India Company.—Passed by the Governor-General in Council on the 24th March 1803; corresponding with the 12th Choite 1209 *Bengal era; the 16th Choite* 1210 *Fusily; the 12th Choite* 1210 *Willaity; the 16th Choite* 1860 *Sumbut; and the 29th Zekaad* 1217 *Higeree.*

Regulation XXIX, A.D. 1803.

Preamble.

Whereas the landholders and farmers, in the provinces ceded to the Honourable the English East-India Company by the Nawaub Vizier, with whom a triennial settlement of the land revenue was concluded in the fusily year 1210, under the conditions published by the Honourable the late Lieutenant-Governor and the Board of Commissioners, on the 14th July 1802, and recapitulated in Section 53 of Regulation XXVII, 1803, have engaged, by their cabooleats, to produce to the officers of Government the real and authentic papers and accounts of their estates and farms, without reserve or concealment, for the purpose of determining the amount of the assessment to be fixed on their estates and farms, at the expiration of the fusily years 1212 and 1215, respectively; and whereas the actual accounts of rent demandable from, and paid by, the Ryots, or other under-tenants, may be required to facilitate the decision of suits in the courts of judicature, between proprietors and farmers of lands and persons paying rent to them, as well as to guard against any diminution of the revenue payable to Government, or injustice to individuals, by enabling the Collectors to obtain the necessary information for allotting the public assessment upon estates that may be divided, agreeably to the principles prescribed in Regulation XXV, 1803; and whereas the establishment of courts of judicature, with powers to protect the landholders and farmers against all demands for revenues beyond the amount specified in their engagements, has removed every just ground of objection which they could entertain to the production of such accounts, when required for the purposes stated; the following rules have been enacted, to be in force from the period of the promulgation of this Regulation.

II. 1st. Every proprietor and farmer of land (with the exception specified in Section 4 of this Regulation) who may not have established a Putwarry in each village, in his or her estate or farm, to keep an exact account of the lands, tenants, and rents thereof, shall immediately appoint a Putwarry in each village for that purpose. All proprietors and farmers of land are to deposit in the zillah court of adawlut, in the Collector's cutcherry, and in the principal cutcherry in each mehaul or pergunnah, a list of the Putwarries in their respective estates or farms, and the names of the villages, the accounts of which they may be severally appointed to keep. The proprietors and farmers are to notify, every three months, to the court and the Collector, all vacancies which may occur, and the names of the persons whom they may appoint to fill them. The Board of Revenue are empowered to authorize any proprietor or farmer to reduce the number of Putwarries, in such proportion as they may think proper, in cases in which it may appear to them unnecessary to entertain a separate Putwarry for each village.

Every proprietor and farmer, (with the exception specified in Section 4), to appoint a Putwarry to keep the accounts in each village

The Board of Revenue may authorize proprietors and farmers to reduce the number of Putwarries.

2d. The Putwarries in every estate and farm shall produce all accounts relating to the lands, produce, rents, collections, and charges of the village or villages, the accounts of which may be kept by them respectively, and to furnish every information and explanation regarding them, whenever they may be required, by any court of justice, to adjust any suit which may be depending before the court, between the proprietor or farmer of the estate, and the Ryots, or other persons paying rent to them, or for the adjustment of any other suit whatever.

Putwarries to produce all accounts required by the courts of judicature;

3d. The Putwarries in each estate and farm shall also produce the accounts specified in the preceding clause, and furnish every explanation and information that may be required respecting them, for the allotment of the public revenue, agreeably to the principles laid down in Regulation XXV, 1803, in the event of the whole or any portion of the estates being directed to be disposed of at public sale, or being transferred by any private act of the proprietor or proprietors, or of the estate being ordered to be divided, pursuant to a decree of a court of judicature, or where it may be a joint estate, in consequence of the request of one or more of the proprietors. The Putwarries shall also obey all requisitions from the Collectors for the accounts kept by them, and for any information relative thereto, in the cases of attachment provided for by Clause 4 of Section 15, Regulation XXVII, 1803, as well as in all cases of a khas collection by the Tehsildar, or other officer of Government; and in the instances noticed in the preamble to this Regulation, wherein the landholders and farmers have engaged to produce the accounts of their estates and farms, for the purpose of ascertaining the proper assessment to be hereafter fixed thereupon. But no Collector is to require a Putwarry to attend him, and produce his accounts, except for the purposes above-mentioned, or in any other cases in which they may be expressly empowered to require them, by any Regulation printed and published in the manner directed in Regulation I, 1803. If any Collector shall require the Putwarry of any village or villages to attend him, and produce the village accounts, for purposes, or in cases in which he may not be authorized to inspect them, the court of adawlut, upon the circumstances being represented to it by the proprietor or farmer of the estate, is empowered to make an order to prohibit the Collector requiring the accounts; and, in the event of his repeating the requisition, to adjudge him to pay a fine to the proprietor or farmer of the estate, of such sum as to the court may appear proper, and to levy the fine in the mode in which the courts are empowered

and also for the allotment of the public revenue, in the cases herein specified, when required by the Collectors.

Other cases in which the Putwarries are to produce the accounts required of them.

Cases in which the Collector is prohibited requiring accounts from Putwarries, and penalty for breach of the prohibition.

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empowered to levy fines from the Collectors in the suits described in Section 36, Regulation XXVII, 1803.

How the Collector and the courts are to compel the attendance of Putwarries.

4th. When a Collector shall require the attendance of a Putwarry for the examination of his accounts, either before him, or before any officer whom he may depute for the purpose, he is to serve such Putwarry with a written notice, under his official signature and the seal of the zillah, to attend with the accounts required, which are to be particularized in the notice. If the Putwarry shall omit to attend with the accounts by the limited time, and shall not show good cause to the Collector for the omission, the Collector is authorized to represent the circumstances, through the Vakeel of Government, to the court of adawlut of the zillah, the Judge of which, provided there shall appear to him sufficient cause for so doing, may order such Putwarry to be committed to close custody, until he produces the accounts. The courts are to observe the same process with Putwarries who may omit to attend with their accounts, when required, for the adjustment of any matter or dispute depending before the courts.

Putwarries shall be required to swear to the truth of their accounts.

5th. Putwarries shall be required to swear to the truth of the accounts they may produce, when deemed necessary; and in the event of the Collector having occasion to proceed in person, or to depute an officer, to examine any village accounts on the spot, the Judge, upon application being made to him for that purpose by the Collector, through the Vakeel of Government, may grant him, or to such officer, a commission to swear the several Putwarries whose accounts are to be inspected, inserting in the commission the name of each Putwarry to be sworn. If the Collector shall have occasion to examine the accounts of a Putwarry at the station at which the court may be established, he is to cause him to be sworn before the court, if he shall judge it necessary to require him to make oath to the truth of his accounts.

Putwarries liable to be dismissed from office, and to be prosecuted criminally, for swearing to false accounts in a court of judicature;

6th. If a Putwarry shall have sworn to the truth of any accounts which he may have been required to produce before a court of justice, for the purpose of deciding any matter before the court, and the accounts shall afterwards be found to have been fabricated or altered, or not to be the true accounts, the Judge of the court is empowered to order the immediate dismission from office of the Putwarry so offending, and to commit him to be tried for perjury before the court of circuit.

or before the Collector or his officer.

7th. If a Putwarry shall have been sworn before a Judge, or before a Collector or the officer of a Collector, to any accounts which he may have been required to produce before the Collector or his officer, in a case in which the Collector may have been empowered to require him to produce such accounts, and the accounts shall have afterwards appeared to have been fabricated or altered, or not to be the true accounts, the Collector is empowered to employ the Vakeel of Government to prosecute such Putwarry for perjury; and if it appear to the zillah Magistrate that there is sufficient ground for the charge, he shall, at the time of committing the offender for trial before the court of circuit, order his immediate dismission from office. In the cases specified in this and the preceding clause, if it shall be proved, to the satisfaction of the court of circuit, that the accounts were fabricated, altered, or changed, by the orders, or with the knowledge or connivance of the proprietor or farmer of the estate, the court shall impose such fine upon the proprietor or farmer so offending, as may appear to it proper, upon a consideration of the case, and the situation and circumstances of the offender: and whenever a Putwarry shall be dismissed, under this Regulation, from the service of the party employing him, such party shall be positively prohibited from again employing the offender, under whatever penalty the court dismissing him may judge it proper to fix, on consideration of the circumstances of the case.

Punishment for proprietors or farmers concerned in falsifying the accounts.

How proprietors or farmers, omitting to appoint Putwarries, are to be proceeded against.

8th. Upon the accounts of any village being ordered to be produced, if it shall be found that no Putwarry has been appointed, in conformity to the rule prescribed in Clause 1 of this section, and it be a case in which the requisition of the accounts is authorized, the zillah court shall fine the proprietor or farmer, for the first offence, in such sum as it may judge proper, upon a consideration of his or her situation and circumstances, and the nature of the case; for the second offence, twice the amount of the fine for the first; and for the third and every

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every subsequent offence, double the amount of the fine for the preceding one. If the accounts shall have been required by the Collector, he is to order the Vakeel of Government to sue the proprietor or farmer, on the part of Government, under this section, for a breach of the rule in Clause 1.

The rules contained in the preceding section declared applicable to dependant talooks,

III. 1st. The rules contained in the preceding section are hereby declared equally applicable to dependant talooks, as to estates paying revenue, through the channel of a Tehsildar, or immediately to Government.

and to all native agents employed by landholders in the management of their estates.

Punishment for any native agent convicted of altering accounts, or not delivering true ones.

2d. All the rules prescribed in this Regulation, respecting village Putwarries, are further hereby declared to be applicable to all other descriptions of native agents employed by the landholders and farmers in the management of their estates and farms, or in keeping any accounts of their lands, rents, receipts, or disbursements. If any such agent shall be convicted in the zillah court of having collusively fabricated or altered the accounts delivered by him, or of having wilfully delivered any other than the true accounts, the offender, besides the punishment for perjury to which he will be liable under Clauses 6 and 7 of Section 2 of this Regulation, shall be subject to dismission from the service of the party employing him, by order of the court; and such party shall be positively prohibited from again employing the offender, under whatever penalty the court may think proper to fix, upon consideration of the circumstances of the case.

Nothing in this Regulation to be understood as extending to small estates managed by the proprietors.

IV. Nothing contained in this Regulation shall, however, be understood to require the proprietors or farmers of small estates, who may superintend their own lands or farms, and who shall be unable to afford the expense of a Putwarry, to appoint officers of this description, for the purposes mentioned in Section 2; but, in such cases, the proprietors and farmers themselves, when required, are to furnish the accounts and information specified in that section, in like manner as the Putwarries are required to furnish the same, and under the same provisions.

A. D. 1811. REGULATION IX.

A Regulation for facilitating the Division of landed Property and for securing the Rights of joint Sharers in joint undivided Estates.—Passed by the Vice-President in Council, on the 30th July 1811; corresponding with the 16h Sawun 1218 Bengal era; the 24th Sawun 1218 Fusily; the 17th Sawun 1218 Waillaity; the 10th Sawun 1868 Sumbut; and the 8th Rajeeb 1226 Higeree.

Regulation IX, A. D. 1811.

Preamble.

Whereas the interest and welfare of the landholders require that the division of portions of estates should be easily effected; and whereas the rules hitherto enacted, with a view to the accomplishment of that object, have been found insufficient; the Vice-President in Council has been pleased to pass the following rules, to be in force from the period of their promulgation, in the districts subject to the control of the Board of Commissioners.

Rules under which Putteedars or sharers of undivided estates, having the acknowledged right and possession of villages, may cause a separation thereof from the general estate.

II. Any Putteedar or sharer of a joint undivided estate, having the exclusive and acknowledged right to, and possession of, one or more distinct village or villages in such estate, shall be at liberty, under the following reservations and exceptions, to cause the said village or villages to be separated from the general estate; and the jumma of such village or villages shall be allotted after an exact measurement of the lands comprised therein, by deducting from the gross produce thereof an allowance, according to circumstances, from five to ten per cent., for the expense of management, and ten per cent. of the net income of the proprietor, leaving the remainder as the jumma of Government. Provided always, that the quantity of land in actual cultivation at the time of separation be not less than five-sixths of the land capable of tillage in the said village or villages, and that no objection be offered to the fairness and adequacy of the assessment on the part of the other sharers, in the general estate of which such village or villages formed a part.

What the accounts of the measurement shall contain, and how they are to be prepared and disposed of.

III. The account of the measurement directed in the preceding section shall exhibit the whole of the actual gross produce of the lands, and shall be formed under the immediate superintendence of the Collector. The original thereof shall be attested by the proprietor requiring the separation, the Putwarry of the village, the Mirdahs, Canongoes, and Tehsildars of the pergunnah. Copies of all such measurements shall be kept in the office of the Canongoes, and annually bound in a book, to be attested with the official seal and signature of the Collector, and then returned to those officers for deposit among their records.

How the expense of the measurement is to be defrayed.

IV. The measurement directed in Section 2, shall be made entirely at the expense of the party requiring the division; and the rules laid down in Regulation V, 1810, as far as they regard the mode of payment of persons employed in dividing lands, are to be applied to this case.

How Putteedars possessing a defined share in an undivided estate may procure a separate allotment of the proportional jumma.

V. Any Putteedar in the actual possession and occupancy of a defined share in a joint undivided estate (whether such share be defined by a specific quantity of land, or a specified fractional part of a rupee, or of a begah) who may be desirous of having a separate allotment made of the proportional jumma, to which he would be liable in the proportion of his interest in the estate, shall be at liberty to prefer to the Collector an application to this effect, and the Collector, on receipt thereof, shall proceed to allot the separate assessment of such share in the mode prescribed by Section 2, for the allotment of entire villages. Provided however, that if the specific interest of the party in the estate shall be disputed by the other sharers, no separate allotment shall take place until his specific interest shall have been ascertained by award of arbitration, as provided in a subsequent part of this Regulation for claimants not in possession, or by the decree of a court of judicature.

Rules in the case of all the occupant Putteedars desiring or consenting to an allotment of the jumma on their respective shares.

VI. Whenever all the occupant Putteedars of a joint undivided estate shall desire or consent to an allotment of the jumma on the shares in their respective occupancy, and shall deliver to the Collector, in writing, a petition signed by the whole of them, containing a statement of the proportional allotment affixed by themselves on each share, it shall be competent to the Collector, with the approbation of the Board of Commissioners, after having satisfied himself, by minute and accurate inquiry, that the statement in question is the *bonâ fide* declaration of the subscribing parties, that the signatures are voluntary and authentic, and that Government is not liable to suffer in its interests by the measure, to take separate engagements for each puttee from the owner thereof as a distinct proprietor, at the jumma so fixed by the Putteedars conjointly; and no non-occupant Putteedar shall be entitled afterwards to assent to, or dissent from, the allotment.

Rules in the case of such Putteedars desiring an allotment but not agreeing as to their respective proportions.

VII. Whenever all the occupant Putteedars of a joint undivided estate shall desire such an allotment, but may not agree among themselves in regard to their respective proportions of the jumma so to be allotted, the Collector, on receipt of an application to that effect under the seals or signatures of the whole of such Putteedars, and after satisfying himself of the voluntary concurrence of all the subscribing parties, shall proceed to allot the proportional jumma of each respective share, by causing an actual and exact measurement to be made of the entire estate and of each share, by an Aumeen to be deputed for the purpose, or by the Tehsildar, Canongoes, and Mirdahs of the pergunnah; and the expense of such measurement shall be defrayed by all the Putteedars in the proportion of their respective interests.

Rules as to the conduct of such allotment.

VIII. The Board of Commissioners shall instruct the Collectors, from time to time, as to the mode by which the duties directed in the preceding sections may be best conducted; and all divisions and allotments made under these rules shall be recorded in the Canongoe's office, and attested by the parties and by the local mofussil officers, in the same manner as is directed by Section 3, in regard to the measurement of distinct villages. It is moreover to be understood, that all the provisions of the existing Regulations, in regard to Aumeens deputed by a Collector, shall be held applicable to Aumeens deputed under Sections 2, 5, and 7, of the present Regulation.

No division or allotment to be valid until sanctioned by the Board of Commissioners, and Government may revise the assessment within

IX. No division of a share in an estate or allotment of jumma therein shall be considered valid, until expressly sanctioned by the Board of Commissioners; and the Governor-General in Council reserves to himself the power of revising the assessments made under Sections 2, 5, 6, and 7, at any time within the period of ten years after the making thereof, on proof to his satisfaction of fraud, collusion, or gross error.

ten years in certain cases.

Rules in cases of persons not in possession, claiming to be Putteedars.

X. Any person claiming to be a Putteedar or joint sharer in an estate, but not having actual possession of any specific portion thereof, shall be at liberty to prefer his claim before the Collector, who will thereupon serve on the party or parties, who have engaged for the estate in proprietary right, a written notice, setting forth the claim, and calling upon such party or parties for an admission or denial of the claim; and if the said party or parties admit, by a writing authenticated by his or their seal or signature, and attested by the Canongoes, the right of the claimant to a specific portion of the estate, it shall be competent to the Collector to give the claimant possession of such specific portion, and to proceed to a separate allotment of the jumma of such portion, under the provisions of Sections 2 or 5 of this Regulation, according as such portion may consist either of one or more distinct village or villages, or of a defined share in the entire estate.

Rules in the event of such claims being denied or disputed.

XI. In the event of the claim being denied, or the specific interest of the claimant being disputed, the Collector shall recommend to the several parties to submit the matter in dispute to the arbitration of three or more of the neighbouring Zemindars, assisted by the Canongoes of the pergunnah; and on the parties consenting to appoint arbitrators, it shall be competent to the Collector to tender to the parties for execution arbitration bonds in the form prescribed by Regulation XXI, 1803; and on the due execution of the arbitration bonds by the parties, to refer the matter for decision to the arbitrators; and all the provisions of the said Regulation shall be applicable to awards given by arbitrators appointed under this section. Provided however, that if either party refuse to concur in submitting the matter to arbitration, the claimant shall be left to prosecute his claim by regular suit in the courts of judicature.

What the award or decree in such cases shall contain, and how to be carried into effect.

XII. The arbitrators in all cases referred to them for amicable adjustment under the foregoing section, and the courts of judicature in all suits for putteedaree shares of an estate, shall make it a rule, on giving a decision in favour of the claimant, to specify in the award or decree the precise share to which the claimant may be entitled, whether it consist of one or more distinct village or villages, or of a defined portion of the general estate. The Collector, on production of such award or decree, shall proceed to the separate allotment of the jumma of the share thus awarded or decreed under the provisions of Sections 2 or 5 of this Regulation, according as they may be respectively applicable to the case.

The shares after the separate allotment shall not be liable for any arrears, except such as may accrue on its separate proportion of the jumma.

XIII. After the separate allotment of the jumma upon any one or more share or shares of an estate, or upon all the shares of an estate, shall have been made in conformity to the provisions of Sections 2, 5, 6, or 7, of this Regulation, according as the provisions of either may be applicable to the case, and shall have been confirmed by the Board of Commissioners under Section 9, the share or shares upon which a separate proportion of the general jumma may have been so allotted shall not be held liable for any default or arrear of revenue; except such as may accrue on the separate proportion of jumma thus allotted upon such share or shares. And in the event of its being necessary to have recourse to a sale of lands for the recovery of any arrear of revenue due from such an estate, the share or shares, from which the arrear may be due, shall alone be liable to be sold.

Board of Commissioners may in certain cases authorize a conditional transfer of defaulting shares.

XIV. In consideration of the peculiar nature of the putteedaree tenures to which this Regulation is meant to apply, it is hereby declared, that whenever the Board of Commissioners shall deem it expedient not to proceed to the absolute sale of such defaulting share, it shall be competent to the said Board to authorize a conditional transfer of such share to the proprietor of any other share of the same general estate, by way of mortgage or conditional sale, for the amount of the arrear, or of such portion of it as may be equal to the value of the defaulter's share, or with a reservation for a further payment to the owner, if the value of the share, in the Board's judgment, exceed the amount of the arrears; and the defaulting proprietor or proprietors of the share so transferred, and his or their legal representative or representatives, shall be entitled to reclaim possession of such share or shares, on repayment of the con-

sideration

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sideration for which it may have been so transferred, with legal interest, at any time within five years from the date of the transfer.

Rules as to tenders of repayment under such conditional transfers.

XV. If the person to whom such defaulting share shall have been so transferred shall, on tender of repayment before two competent witnesses, refuse to accept the same and to surrender possession of the land, the party tendering it shall be at liberty to deposit the amount in the zillah court, and the Judge shall, on such deposit being made, proceed as is directed by Regulation XXXIV, 1803, in regard to the redemption of conditional sales by the act of the party. If payment of the principal and interest shall not be tendered within five years, the puttee will of course become the *bonâ fide* property of the mortgagee.

Deposit to be made with the Collector before any final process for division or allotment shall issue.

XVI. No final process shall issue from the Collector's office for the actual division of lands or allotment of jumma under any of the rules contained in this Regulation, until the parties soliciting such division or allotments shall have deposited with the Collector a fee equal to one per cent. on the estimated gross produce of the land so to be divided, as soon as the same may have been ascertained, according to the provisions applicable under this Regulation to the case of such division or allotment.

How such deposit is to be appropriated.

XVII. The fee required in the preceding section shall be annually accounted for to the Board of Commissioners, who will, after inspecting the annual register directed to be prepared by Section 3, of this Regulation, direct its appropriation to the benefit of the native officers, in such proportions as may appear proper, on a due consideration of the accuracy and industry of those officers in preparing the register, and the general execution of the duties prescribed for facilitating the division of landed property.

These rules not to prevent persons availing themselves of the provisions of Regulation V, 1810.

XVIII. Nothing contained in the foregoing rules shall be construed to prevent persons availing themselves of the provisions contained in Regulation V, 1810, in cases in which they may not wish to apply for and obtain a separation of their puttees or shares under the present Regulation, or in cases in which this Regulation may not be applicable.

A.D. 1812. REGULATION V.

A Regulation for amending some of the Rules at present in force for the Collection of the Land Revenue.—Passed by the Governor-General in Council, on the 1st May 1812; *corresponding with the 20th Bysaak* 1219 *Bengal era; the 5th Bysaak* 1219 *Fusily; the 21st Bysaak* 1219 *Willaity; the 5th Bysaak* 1869 *Sumbut; and the* 18*th Rubbi-us-Sanee* 1227 *Higeree.*

Regulation V, A.D. 1812.

Preamble.

Whereas it has been deemed advisable to revise the rules established regarding the grant of pottahs by the proprietors of land paying revenue to Government, to their tenants, and also the rates at which persons purchasing land at the public sales are entitled to collect their rents; and whereas there are grounds to believe that considerable abuses and oppression have been committed by Zemindars, Talookdars, and farmers of land, in the exercise of the powers vested in them, with respect to the distress and sale of the property of their tenants for the recovery of arrears of rent; and circumstances having occurred which render it necessary to explain the real intent and meaning of the existing rules regarding the sale of estates for the recovery of arrears of public assessment; and whereas it has been deemed expedient to annul the existing provisions for levying, in certain cases, a penalty of twelve per cent. in addition to the established interest on arrears due from the proprietors and farmers of estates, and at the same time to provide more generally for the levy of such interest; the following rules have been passed, to be in force on their promulgation throughout the provinces immediately dependent on the presidency of Fort William.

Rules contained in Section 2, Regulation XLIV, 1793; Section 2, Regulation L, 1795, and Clause 2d, Section 2, Regulation XLVII, 1803, precluding proprietors of

II. Section 2, Regulation XLIV, 1793; Section 2, Regulation L, 1795; and Clause 2d, Section 2, Regulation XLVII, 1803, by which the proprietors of land paying revenue to Government are precluded from granting leases for a period exceeding ten years, are hereby rescinded; and proprietors of lands are declared competent to grant leases for any period which they may deem most convenient to themselves and tenants, and most conducive to the improvement of their estates.

lands paying revenue to Government, from granting leases for a longer period than ten years, rescinded.

III. Such parts of Regulation VIII, 1793, and of Regulation IV, 1794, as require that the proprietors of land shall prepare forms of pottahs, and that such forms shall be revised by the Collectors, and which declare that engagements for rent contracted in any other mode than that prescribed by the Regulations in question shall be deemed to be invalid, are likewise hereby rescinded: and the proprietors of land shall henceforward be considered competent to grant leases to their dependent Talookdars, under-farmers, and Ryots, and to receive correspondent engagements for the payment of rent from each of those classes, or any other classes of tenants, according to such form as the contracting parties may deem most convenient and most conducive to their respective interests: Provided, however, that nothing herein contained shall be construed to sanction or legalize the imposition of arbitrary or indefinite cesses, whether under the denomination of abwaub, muthote, or any other denomination. All stipulations or reservations of that nature shall be adjudged by the courts of judicature to be null and void; but the courts shall, notwithstanding, maintain and give effect to the definite clauses of the engagements contracted between the parties, or in other words, enforce payment of such sums as may have been specifically agreed upon between them.

Certain parts of Regulation VIII, 1793, and Regulation IV, 1794, respecting forms of pottahs and engagements for rent, rescinded; and proprietors declared competent to grant leases and receive engagements, in such forms as may be convenient to the parties.

Such rule not to legalize stipulations for arbitrary or indefinite cesses, which are to be adjudged null and void, but without vitiating the definite clauses of the engagements.

IV. Section 5, Regulation XLIV, 1793; Section 5, Regulation L, 1795; and Section 5, Regulation XLVII, 1803, contain provisions for annulling, in the case of public sales, all engagements which may have been contracted between the proprietor of the lands and his under-tenants; and for empowering the purchaser to collect, according to the established usages and rates of the pergunnah or district in which the land may be sold. Clause 3d, Section 23, Regulation VII, 1799; Section 24, Regulation V, 1800; Section 9, Regulation I, 1801; Section 5, Regulation XLVII, 1803; at the same time contain provisions for suspending the annulment of leases, supposing the sale to have taken place after the expiration of the second month of the Bengal or fusily year, except in cases in which such leases may appear to the officers deputed to attach or manage them on the part of Government, or to the purchasers at the public sales, to be obviously collusive. In addition to these last-mentioned provisions, it is hereby declared, that neither any person deputed to attach lands on the part of Government, nor purchasers at the public sales, shall be deemed entitled to annul existing leases within the year in which the attachment or sale may have taken place, on the ground that such leases were evidently collusive, without a decision to that effect in a court of judicature; the case to be tried as a summary suit under Regulation VII, 1799.

No person attaching lands on the part of Government, or purchasing at public sales, entitled to annul existing leases within the year, on the grounds of collusion, without a judicial decision on summary suits.

V. By Section 5, Regulation XLIV, 1793; Section 5, Regulation L, 1795; and Section 5, Regulation XLVII, 1803, already cited, it is provided, that in cases in which leases may be cancelled on the occasion of public sales made for the recovery of arrears of assessment, the purchaser shall be entitled to collect, during the year in which the sale took place, whatever the former proprietor would have been entitled to receive, "according to the established usages and "rates of the pergunnah or district in which such lands may be situated." There being, however, reason to believe that the pergunnah rates are in many instances become very uncertain, the following rules shall be observed on all occasions of that nature.

Rules as to the rates at which purchasers of lands may collect during the year in which the sale takes place, in cases in which leases may be cancelled.

VI. If any known established pergunnah rates shall exist, the same shall serve to determine the amount of the rent which should be received by persons deputed to attach the lands on the part of Government, or by the purchasers at the public sales.

Established pergunnah rates, where such exist, shall determine the amount to be collected by Government officers or purchasers.

VII. In cases in which no established rates of the pergunnah, or local division of the country may be known, pottahs shall be granted, and the collections made, according to the rate payable for land of a similar description in the places adjacent; but if the leases and pottahs of the tenants of an estate generally, which may consist of an entire village or other local division, be liable to be cancelled under the rules above noticed, new pottahs shall be granted, and the collections made, at rates not exceeding the highest rate paid for the same

Rules where no established pergunnah rates exist.

land in any one year within the period of the three last years antecedent to the period at which the leases may be cancelled.

What allowances to be made in computing the rates payable by Ryots, &c. in the case of dependent talooks.

VIII. In the case of a dependent Talookdar, if the rent of the lands be computed according to the rates payable by Ryots or cultivators for land of a similar quality and description, a deduction shall be allowed from the gross rent, in the adjustment of the jumma of such dependent talook, at the rate of ten per cent. for the Talookdar's profit or income, over and above a reasonable allowance for charges of collection, according to the extent of the talook.

No cultivator or tenant liable to pay enhanced rent, unless under written engagements, or notice served upon him at the season of cultivation.

IX. By the former and present Regulations, persons purchasing land at the public sales are competent, under certain restrictions, to annul engagements contracted between the late proprietor of the lands and his under-tenants. But it is hereby declared, that no cultivator or tenant of land shall be liable to pay an enhanced rent, though subject to enhancement under subsisting Regulations, unless written engagements for such enhanced rent have been entered into by the parties, or a formal written notice have been served on such cultivator or tenant at the season of cultivation (viz. on or before the month of Jeth), notifying the specific rent, under the landholder's right of enhancing it, to which he will be subject for the ensuing fusily, or for the current Bengal year.

Cultivator not served with such notice, entitled to a refund of any excess beyond the amount of his previous engagements.

How such notices are to be served.

X. Unless such notification be duly served, no greater rent shall be exigible by process of distress or confinement of person, nor recoverable by suit in court, than the cultivator or tenant was bound to pay under his previous engagements: and if more be levied from him, he shall be entitled to a refund of the excess with damages, on proof of the circumstances before a court of justice. In all practicable cases, the required notification shall be served personally on the tenant: but if he shall abscond or conceal himself, so that it cannot be served personally upon him, it shall be affixed at his usual place of residence; which latter process shall, in such case, be deemed and taken to be a sufficient service of the notification in question.

The preceding provisions applicable to sequestrators, managers, and farmers holding under the authority of the Board of Revenue or Board of Commissioners.

XI. The provisions contained in the preceding sections shall be considered equally applicable to sequestrators on the part of Government, to managers on the part of the court of wards, and to farmers, whenever estates, or portions of estates, may be let to farm under the authority of the Board of Revenue or Board of Commissioners.

Rules respecting distress and sale for recovery of arrears, modified.

XII. The rules contained in the existing Regulations for the provinces of Bengal, Behar, Orissa, and Benares, and for the Ceded and Conquered Provinces, respecting distress and sale for the recovery of arrears of rent, are hereby declared subject to the following modifications.

No process for distress or sale to be legal, unless the tenant shall be served with a written demand, accompanied with a jumma wassil baukee.

XIII. Whenever any Zemindar, independent Talookdar, or other actual proprietor of land, or any person farming land directly from Government, shall be desirous of distraining the property of his tenant, with a view to the recovery of an arrear of rent, such Zemindar or other person shall, either previously or at the time of the distress, serve the said tenant with a written demand for the amount of it, accompanied with a jumma wassil baukee, exhibiting the grounds on which the demand is so made; and no process for the distress and sale of property on account of arrears of rent shall be deemed legal and valid, unless the rule here prescribed shall have been duly observed. In all practicable cases, the prescribed demand and jumma wassil baukee account shall be served personally on the tenant; but if he abscond or conceal himself, so that they cannot be served personally upon him, they shall be affixed at his usual place of residence; which latter process shall, in such case, be deemed and taken to be a sufficient service of the demand and account in question.

Ploughs, &c. and cattle employed in agriculture, not to be distrained or sold.

XIV. Ploughs and other implements of husbandry, bullocks, and other cattle employed in agriculture, together with the tools of artisans, shall not be subject to distress and sale on account of arrears of rent, although the tenant, from whom such arrears may be demanded, shall not possess other property sufficient to make good the arrear.

Attachment to be withdrawn, and distrained property restored, should a tenant, who may not have given se-

XV. If an attachment for arrears shall have been issued against the property of any tenant of any description, whether denominated under-farmer, Ryot, or dependent Talookdar, who may not have given security for the payment of his rent or revenue, and such tenant shall dispute the justness of the demand, and shall within five days, reckoning from the day following the attachment, or if the property attached consist of crops or rather ungathered products of the earth, within five days, calculating from the day following the date on which such crops or products may be stored, enter into a bond before the Judge or Collector of the zillah, the Cauzy of the pergunnah, the Commissioner, or other person vested with power to sell distrained property, or before the distrainer himself, with good security, binding himself to institute a suit in the dewanny adawlut of the zillah, within fifteen days from the date of such bond, for the trial of the demand, and to pay whatever sum may be adjudged to be due from him, with interest upon it at the rate of twelve per cent. per annum, to be calculated from the date on which the arrear that may be awarded became payable to the date of the decree, with all costs of suit, the distrainer shall immediately withdraw the attachment and restore the property to the defaulter. If the stated defaulter shall fail to execute the bond within the period prescribed, the distrainer shall be at liberty to keep the property under attachment, and to cause it to be sold in the manner hereafter directed, unless the arrear, with the expenses of the attachment, shall be discharged previously to the day of sale. If the defaulter shall execute the bond, but omit to institute the suit in the dewanny adawlut, within the time prescribed, the distrainer shall demand payment of the arrear from the surety; and in the event of his not discharging the amount immediately, the distrainer shall be at liberty to issue an attachment against the personal property both of the surety and the defaulter, or the personal property of either of them, excepting always the articles specified in Section XIV. of this Regulation, and to cause it to be sold, unless the arrear and the expenses of the attachment shall be discharged previously to the day of sale.

curity, dispute the demand and enter into a bond with security, binding himself to institute a suit within fifteen days.

Attachment shall continue, and the property be sold, should the tenant fail to execute such bond or pay the arrears.

Should he execute the bond, but fail to institute a suit, his security may be proceeded against.

XVI. If an attachment for arrears shall have been issued against any tenant who may have given security for the payment of his rent or revenue, and such tenant shall dispute the justness of the demand, and the surety within five days, reckoning from the day following the day of the attachment, or if the property attached shall consist of crops or other ungathered products of the earth, within five days, calculating from the day following the date on which such crops or products may be stored, shall deliver a writing, attested by two witnesses, to the Judge of the dewanny adawlut, the Collector of the district, the Cauzy of the pergunnah, the Commissioner or other person vested with power to sell distrained property, or to the distrainer himself, engaging that either he or the stated defaulter will institute a suit in the dewanny adawlut, within fifteen days from the date of such writing, to try the demand, and to pay the amount that may be adjudged against them, with interest upon it at the rate of twelve per cent. per annum, to be calculated from the date on which the arrear that may be awarded became payable, to the date of the decree, with all costs of suit, the distrainer shall immediately withdraw the attachment. If the surety shall fail to execute such writing within the prescribed period, the distrainer shall continue the property under attachment, and cause it to be sold in the manner hereafter directed, unless the arrear and the expenses attending the attachment shall be discharged previously to the day of sale. If the surety shall execute the writing, but fail to have the suit instituted, either in his own name or that of the defaulter, within the abovementioned period of fifteen days, the distrainer shall demand payment of the arrears from the surety, and in the event of his omitting to discharge the amount immediately, the distrainer shall be at liberty to issue an attachment against the personal property both of the surety and the defaulter, or the personal property of either of them, excepting always the articles specified in Section 14 of this Regulation, and to cause it to be sold in the manner hereafter directed; unless the arrears and the expense attending the attachment shall be discharged before the day of sale. If the surety of the stated defaulter shall refuse or omit to enter into the writing required, or if he shall happen to be at a distance, so as to render it impossible for him to execute such writing within the prescribed time, and such defaulter, in either of these cases, shall give the security required from the defaulters, specified in Section 15 of this Regulation, the distrainer shall withdraw the attachment; and the rules contained in the foregoing section shall, in every respect, be considered applicable to the parties concerned.

Under what rules attachment shall be withdrawn, in the case of tenants who have given security disputing the justness of the demand.

Property to continue under attachment, should the surety fail to execute the necessary writing.

Should the surety fail to have a suit instituted, the distrainer may attach both his and the defaulter's property.

The rules contained in Section XVI declared to be applicable, should the required writing not be executed by the surety, and the defaulter himself give the required security.

Regulation V, A.D. 1812.

Persons unable to give sufficient security may institute a suit in the court, to try the demand or recover damages.

XVII. Should any Ryot, farmer, or dependent Talookdar, whose property may have been distrained, be unable to give security to the amount of the demand, together with interest upon it, at the rate of one rupee per mensem, with costs of suit and expenses of attachment, he will of course be at liberty to institute a suit against the distrainer in the dewanny adawlut, to try the demand, and for the recovery of damages on account of any injury which he may have sustained by the illicit sale of his property.

Distrained property to be appraised previously to sale, and a certificate furnished to the defaulter.

XVIII. Whenever property shall have been distrained with a view to the sale of it for the recovery of arrears of rent, it shall be appraised, previously to such sale, by persons conversant with the purchase and sale of articles of the quality and description of those so distrained, and a certificate of the appraisement shall be furnished by the appraisers, under their signatures, which shall be communicated to the tenant at least three days before the sale.

Sale to be postponed, should the price offered be less than the appraised value.

XIX. If, at the time of sale, a price shall not be offered for the distrained property equal to its appraised value, the sale shall be postponed until the ensuing market day, when the property shall be actually sold, whatever price (not less than the amount bidden on the first day of sale) may be offered for it.

Suits under this Regulation to be decided on summary enquiry under Regulation VII, 1799.

XX. Suits which may be instituted under the present Regulation shall be decided on a summary enquiry, under the provisions contained in Regulation VII, 1799.

All such causes to be referred immediately to the Collectors for report, under Section XIII, Regulation VIII, 1794.

XXI. In order, likewise, further to expedite the decision on such causes, the whole of them shall be referred, as soon as instituted, to the Collectors, for their report, under the rule contained in Section 13, Regulation VIII, 1794.

Collectors to furnish periodical returns of the execution of the above-mentioned duty.

XXII. It shall be the duty of the Board of Revenue and Board of Commissioners to obtain from the Collectors such periodical returns regarding the execution of the abovementioned duty, as may appear best calculated to satisfy those Boards that no delay occurs in the performance of it.

Persons dissatisfied with summary decisions may institute regular suits.

XXIII. Any person who may be dissatisfied with the judgments which may be passed under the summary enquiries abovementioned, shall be at liberty, on the principle of the rules established by the existing Regulations, to institute a regular suit for the more formal investigation of the merits of the case.

Sales of entire estates not liable to be annulled by the courts, on the grounds of some of the sharers not having obtained possession, and the decision on the expediency of selling entire estates or particular parts vested in the Boards respectively.

XXIV. It is hereby declared, that sales made of entire estates for the recovery of arrears of public assessment are not liable to be annulled by the courts of judicature, on the ground that one or more of the sharers may not have obtained possession of his or their interest in the property. The consideration of, and decision on the expediency of selling the entire estate, or of disposing, in the first instance, of any particular part of it, is hereby declared to reside in the Board of Revenue and Board of Commissioners respectively, subject to the control exercised by the Government, in its executive capacity, in matters connected with the public revenue.

Sales not liable to be annulled on the ground of the proceeds having materially exceeded the arrears due.

XXV. No means existing, by which any certain or accurate computation can be formed *à priori* of the real value of any estate or portion of estate, which may be exposed to sale for the recovery of arrears of public assessment, or of the adequacy of the price which may be offered for such estate or portion of estate; it is hereby declared, that sales made at public auction, for that purpose, are not liable to be annulled by the courts of judicature, on the ground that the proceeds of the sales have materially exceeded the amount of the arrears due from the proprietor of the lands to Government. The Board of Revenue and Board of Commissioners will be guided, in cases of that nature, by their own discretion; subject, of course, to any instructions with which they may at any time be furnished by the Governor-General in Council.

The Judges declared competent to appoint managers of joint undivided estates on sufficient cause shewn.

XXVI. Inconvenience to the public and injury to private rights having been experienced, in certain cases, from disputes subsisting among the proprietors of joint undivided estates, it is hereby enacted, that whenever sufficient cause shall be shewn by the Revenue Authorities, or by any of the individuals holding an interest in such estates, for the interposition of the courts of judicature, it shall be competent to the zillah and city Judges to appoint a person, duly qualified and under proper security, to manage the estate; that is, to collect the rents, and discharge the public revenue,

nue; and provide for the cultivation and future improvement of the estate: Provided, however, that if the Revenue Authorities, or any of the individuals holding an interest in the estate, shall be dissatisfied with the selection made by the zillah or city Judge, of the individual to perform the duty in question, it shall be competent for them to represent their objections to the provincial court of appeal, which court will confirm the manager chosen, or order the Judge to select and appoint another person, according as, on consideration of the circumstances of the case, may appear to them reasonable and proper.

Objections against the person so appointed to be represented to the provincial court.

Court may be moved for the removal of such managers, should their conduct be unsatisfactory.

XXVII. In like manner, should the authorities aforesaid, or any individual holding an interest in the estate, be at any subsequent time dissatisfied with the conduct of the manager, it shall be competent for them or him to represent the circumstances of the case to the zillah or city Judge, and to move the court for the removal of the said manager: and should those authorities or persons be dissatisfied with the orders which may be passed on the subject by the zillah or city Judge, it shall be competent for them to bring the case before the provincial court of appeal, which court will determine on the propriety of removing the manager, or otherwise, as may appear to them to be right and proper.

Such parts of the Regulations, as render landholders liable to pay a penalty of twelve per cent. per annum, in addition to the established charge of interest, rescinded.

XXVIII. 1st. Under the existing Regulations, proprietors and farmers of estates paying revenue directly to Government are required to discharge the instalments on account of each month, on or before the first day of the following month; and such proprietors and farmers are liable to the payment of interest, at the rate of twelve per cent. per annum, on any arrears which may be due from them after the expiration of that period: by the rules in force, likewise, in the provinces of Bengal, Behar, Orissa, and Benares, the said Zemindars and farmers are liable to the payment, at the discretion of the Board of Revenue and Board of Commissioners, of a further penalty, at the rate of twelve per cent. per annum on the arrears due from them respectively. Inconvenience having, however, been experienced, from the existence of the complex demand of interest and penalty, such parts of Section 2, Regulation I, 1801, and of any other Regulations as render the Zemindars and sudder farmers liable to a penalty of twelve per cent. per annum in addition to the established charge of interest, are hereby rescinded.

Landholders failing to discharge the monthly instalments shall be charged with interest at twelve per cent. per annum, unless remitted by the Boards respectively.

2d. In cases in which the proprietors and farmers of land shall fail to discharge the instalments of each succeeding month, on or before the first of the month following, they shall uniformly stand charged on the public accounts with interest from that date, at the rate of twelve per cent. per annum, nor shall it be competent for the Collectors to remit any part of that demand by their own authority. Provided, however, that if the Board of Revenue, and Board of Commissioners shall see any special reason, in consequence of reports which may be received by them from the Collectors, for remitting the interest, those authorities shall be competent to order it to be relinquished accordingly.

The Boards shall obtain periodical accounts of such interest to be compared with the towjees.

3d. It shall be the duty of the Board of Revenue and Board of Commissioners to obtain such periodical accounts of the interest, as may enable them, on comparing the said accounts with the monthly-towjees, not only to judge whether the demand for interest has been properly adjusted but likewise to ascertain the amount realized on that account, and the amount which may be at any time outstanding. On examination of the accounts required, the Board of Revenue and Board of Commissioners will, of course, furnish the Collectors with any instructions which the nature and circumstances of the case may appear to require.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated 6th January 1815.

(Department of Ceded and Conquered Provinces.)

Revenue Letter to Bengal, Ceded and Conquered Provinces, 6 Jan. 1815.

Par. 21. Our sentiments and directions, respecting the settlement of the land revenue of all the Ceded and Conquered territories subject to your immediate authority, have been communicated to you in the dispatches indicated by

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by the marginal references.* We are now led to advert to the principal topics which you have submitted to our consideration, in connection with that subject, in paragraphs 9 to 16 of your general revenue letter of the same date as that to which we are now replying,† in paragraphs 6 to 18 of your general revenue letter dated 19th June 1813, and in your letters in the department of the Ceded and Conquered Provinces, dated 17th July and 2d October, paragraphs 13 to 18, of the same year.

22. Your observations, in the first of these letters, are resolvable into the following propositions:

1st. That detailed surveys of the land are inexpedient in the territories dependent on the Bengal presidency.

2d. That there is no reason to expect, were the final settlement of the lands postponed for a period of ten years, that it would be better executed at the expiration of this term, than it would be were the existing settlements declared permanent.

3d. That a settlement of the lands in perpetuity is conformable to the usage of the native Governments, perpetual grants of land having not unfrequently been conferred by them on favoured individuals, while the permanent settlement is only an istemrary grant, in the most extensive sense of the word, and comprehending in its operation the whole body of the Zemindars, instead of a few favoured individuals.

1st. *Inexpediency of Surveys.*

By the survey and other statistical reports which have been drawn up from time to time by some of the ablest of our revenue servants on the Madras establishment, we have been put in possession of a most valuable mass of information concerning the actual condition and probable resources of the territories dependent on the presidency of Fort St. George, the various tenures by which property is held, the different modes in which the revenue of the sovereign has been collected, the state of society, and the customs, manners, and opinions of the inhabitants. Certain it is, that our acquaintance with the provinces under your presidency is much more limited. One material advantage derivable from a detailed measurement of the lands of a district is, that it operates as a most salutary check upon the accounts, for the most part fallacious, which are kept by the native revenue officers, of the extent and productiveness of the soil in cultivation, and which, if taken as the sole basis of an assessment, would render it always inadequate and often unequal. The true data, we conceive, on which to form an equitable assessment, are the survey valuation, the village accounts, and the collections of former years. Each of these three premises would lead to different conclusions, which would be severally erroneous; and it is only, therefore, by comparing the whole together with certain allowances and modifications, that a just and satisfactory result can be obtained.

23. In your dispatch of the 17th July 1813, we are furnished with strong additional arguments for thinking that such a measure is peculiarly called for in the Ceded and Conquered Provinces. In paragraph 36 of that dispatch you observe, " No objection can, in our judgment, exist to deriving an " increase of revenue from the gradual cultivation of the wastes in the Ceded " and Conquered Provinces. For the accomplishing of this purpose, it is " only necessary to declare that the Zemindars shall be entitled to the full " benefit arising from the cultivation of any waste actually situated within the " limits of their estates; but that, if they reduce any lands to cultivation " beyond their present limits, they shall be liable to the payment of an addi- " tional and separate assessment. If this limited immunity should be deemed " too great a sacrifice, its operation might be restricted further," &c. " In " either case, it would be necessary that the boundaries of the estates, on " which the assessment might be at present fixed, should be properly and " carefully defined." Agreeing with you, as we do, in the view taken of this important

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* Court's revenue letters to Bengal, dated 27th November 1811, whole letter; 15th January 1812, paragraphs 59 to 108; 29th January 1813, paragraphs 85 to 91; and 16th March 1813, whole letter.

† Letter from, 14th December 1811.

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important subject in the latter part of the above quotation, we conceive that the arrangement thus limited could only be successfully carried into effect by the operation of a survey.

24. It is from a want of that information which a regular revenue survey can alone afford, when succeeded by a proper registry and inspection of village cultivation, that those serious affrays can be effectually put an end to, which are constantly arising in lands already in cultivation, respecting disputed boundaries of estates and crops. The delay of justice, as we have noticed in our judicial dispatch of the 9th of November last, has certainly contributed very largely and principally to occasion those irregularities, so injurious to the peace and industry of the country. But we conceive that the dispute, in the first instance, generally originates from an undefined state of property with respect to limits. From this cause, also, and from the want of the means of obtaining correct information of the produce and value of each component part of the estate, proceed those difficulties, and that inconvenience and loss, which are so frequently experienced, both by individuals and by Government, in regard to the partition of estates, either at the desire of the joint sharers, or for the purpose of being sold on public or on private account This is a subject which has particularly attracted the attention of the Select Committee of the House of Commons, in their Fifth Report on the Affairs of India, and is, we observe, brought under your observation by Mr. Dowdeswell, in his minute on retiring from the Board of Revenue, dated 16th of October 1811, from which we find that, during the seven months that he had officiated at that Board, they had only been able to confirm five butwarrahs, or separations of estates, " an " evil which" (as he observes) " must continue to be felt, until some other " means than those which now exist shall be adopted, for the purpose of " obtaining accounts of the produce, extent, and boundaries of estates."

25. The same subject is treated of by Mr. Welland, the Judge of the division of Dacca, in his letter to the Secretary of Government of the 22d July 1811. " Such," he states, " is the uncertainty of the allotment of the Government " revenue in the several divisions and villages comprised in an estate, that no " transfer can take place, either of an entire estate or a portion of it by public " or private sale, or by decrees of the civil court, without giving rise to numerous disputes and cavils."

26. It is, indeed, in terms declared by you, in Regulation V of 1812, that " no means existed, by which any certain or accurate computation could be " formed, *à priori*, of the real value of any estate, or portion of an estate, which " might be exposed to sale for the recovery of the arrears of public assessment, " or of the adequacy of the price which may be offered for such estate, or portion of estate."

27. The inconvenience and injury to which such a state of things must expose both the landholders and Government are too evident to require an observation. The agency of the native officers of account, under a vigilant inspection and control, is unquestionably of essential, and indeed absolutely necessary use: but we are persuaded that neither the public nor private rights connected with the land can be thoroughly understood, where a survey does not form the ground-work of your knowledge on these important points.

28. You express an apprehension, founded upon former experience in the Bengal Provinces, that surveys would prove burthensome to Government in point of expense, and harassing and oppressive to the people: and you add, that " this method of assessment appeared particularly unsuited to the condition " of the Ceded and Conquered Provinces, where the lands are, in general, par- " celled out into small properties, the joint owners of which are themselves the " cultivators of the soil; and a minute scrutiny into the resources of the es- " tates was consequently far more difficult, than in provinces where the culti- " vation was in the hands of tenants holding of superior Zemindars, and where " a measurement and survey ascertain the rents payable by the Ryots to the " Zemindars, as a preparatory step to the assessment of the public demand on " the landholder."

29. We would here state, that the general condition of the landholders and landed tenures, in that part of India to which a regular survey has been almost exclusively

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exclusively confined, correspond very nearly with those you represent as generally obtaining in the Ceded and Conquered Provinces. We may, indeed, lay it down as a broad proposition, to which we are not aware, after a very close examination of our official records, a single exception can be produced, that in the Peninsula it has uniformly been found comparatively easy to pursue and give effect to purposes of civil arrangement, whether of revenue or of police, in districts consisting of Ryots who account immediately with the officers of Government for their rents, or where there stands between them and the officer of Government no other intermediate link of connection than a petty Zemindar, who is no more than a copartner, like themselves, in the land within his jurisdiction, being the channel through which the public dues and his own are paid to the Collector.

30. That surveys of the land are attended with considerable expense is unquestionable, if they be duly performed; but if the benefits resulting from them be far more considerable and no less certain, not only as affecting the interests of the Government, but also the general welfare of the people, this objection falls to the ground. We nevertheless expect that, in the event of their being undertaken in the territories under your immediate charge, they will be conducted with the strictest attention to economy. We have satisfactory evidence that, in the Peninsula, they have amply repaid, as well by increased revenue as in a variety of other ways, the charges attendant upon them. The conviction entertained by the Bombay Government of the expediency of surveys, has prompted them to adopt that method of investigating the landed rights and tenures in the recently acquired territories on that side of India, where, it is also worthy of remark, the state of property in the soil very much answers the description you have given of it in the Ceded and Conquered Provinces under your Presidency.

31. Without skill and judgment on the part of those who conduct the surveys, they might possibly be harassing as well as nugatory; but if performed under the superintendence of officers duly qualified for the task, they cannot fail to prove highly useful: and we have reason to believe that, in the various surveys which have been executed in the Peninsula, the inhabitants have not been subjected to vexation.

32. This measure of a survey would, no doubt, have the effect of preventing an early settlement in perpetuity of the Ceded and Conquered Provinces; but as you are already apprised of our decision upon this question, we trust that you will examine the eligibility of such a proceeding entirely upon its own merits.

2dly. *No advantage can be expected from postponing the final settlement of the lands.*

You have certainly put the true construction upon the sentiments contained in paragraphs 44 to 47 of our Revenue letter, dated 27th February 1810, and paragraph 19 of our letter from the same department, dated the 1st February 1811, when you suppose them to have been founded on a presumption, "that "the accuracy of your knowledge respecting the resources of estates is, or "ought to be, proportionate to the length of time during which the lands in "question may have formed a part of the British territories;" and we certainly were not prepared to meet a dissent from you to this proposition.

33. In justification of that dissent you state, that considerable errors were committed in making the settlement of some parts of Bengal and Behar, notwithstanding the length of time during which these territories had been subject to our administration; and that, on the other hand, there is not the slightest ground for believing that any errors of magnitude have been committed in performing the same duty in the Ceded and Conquered Provinces, which have been, comparatively, but a short time in our possession. Now, admitting the fact, in so far as regards the settlement of Bengal and Behar, we differ with you entirely about the inference to be drawn from it: and as to the allegation, that no errors of magnitude have been committed in fixing the assessments in the Upper Provinces, it is completely at variance with most of the documents regarding them which we have had occasion to peruse.

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34. If mistakes occurred (and great mistakes unquestionably did) in forming the permanent settlement of Bengal, the proper inference is not that they are wholly unavoidable in great transactions of a similar character, but that the utmost care and caution ought to be used to prevent their recurrence. It is certainly a reasonable expectation, that experience should produce an accession of knowledge; that a government, in the course of its administration, should attain a progressive acquaintance with the opinions; feelings, wants, and interests of its subjects; and that, before attempting the introduction of a measure, the avowed object of which is to determine the ascription of private property in land, as well as to fix the limits of the public demand upon it, every practicable inquiry should be made, with a view to ascertain how far the proceeding may affect the existing rights of the inhabitants and the future interests of the state. When institutions contain within themselves a corrective principle, the imperfections which may adhere to their original formation are of comparatively little importance, because they are susceptible of gradual improvement: but when, as in the case of the proposed permanent settlement, institutions are irrevocable and unalterable, prudence, circumspection, and the most mature deliberation, cannot be too often or too gravely inculcated upon those whose province it is to direct and superintend their establishment.

35. In adverting to the mistakes which were committed in forming the permanent settlement of the lands in Bengal, it is important, also, not to lose sight of the causes from which those mistakes arose: and we are warranted, not only by general probability, but by the recorded confession of some of our Revenue servants at the time, in imputing the errors in question to the want of information by the Collectors, who were positively prohibited from resorting to minute local scrutinies, for the purpose of ascertaining the resources of the country. On this subject, the Acting Collector of Bhaugulpore addressed the Revenue Board in the following terms: " To propose assessments for the pergunnahs to " be fixed for a term of years, without that precision which the nature of the " subject demands, might only mislead you, and subject me to your future dis- " pleasure, should those assessments not be realized with the regularity and " success which you would naturally expect; and yet the materials I am pos- " sessed of certainly do not authorize me to present you with any thing more " satisfactory than a vague estimate." Again: " But in what proportions " these zemindarries should be assessed, in order equitably to make up any " deficiency that they may be found actually to have incurred, I am really at " a loss to specify: nor do I know of any other means than a close and labo- " rious examination of the Mofussil papers, by which it can be ascertained. " But this mode of inquiry is what, I apprehend, you object to, in prohibiting " me from using a minute local scrutiny, ignorant as I am of any other sort of " scrutiny used to ascertain the value or produce of a particular mehal. To " give such information, even with the advantage of such a privilege which I " believe was always exercised by the Mogul Government, and hitherto under " the English, would often be attended with difficulties and obstructions " enough to frustrate the attempt: but, without it, I can promise myself no " better success than may be derived from uncertain guesses, founded on the " reports of interested persons or temerarious adventurers." In the state of darkness and uncertainty above described, it is not surprising that errors were committed in the formation of the settlement; and it is only by having recourse to such measures as are likely to lead to an accurate acquaintance with the resources of the country, that you can reasonably hope to avoid a repetition of those errors: and this is one of the main objects we have in view, in recommending a survey of the lands of our more recently acquired territories.

36. Having had occasion, in paragraphs 26,31, and 72 to 91 of our Revenue dispatch, dated 29th January 1813, particularly to notice the errors, inequalities, and other imperfections of the assessment in some of the districts of the Ceded and Conquered Territories, we refer you to that letter, for a distinct explanation of the reasons why we cannot by any means concur in your declaration, that you have not the slightest reason to believe that any errors of magnitude have been committed in the performance of that duty.

37. On the same subject you further remark, in paragraph 14 of your letter of the 14th December 1811, that the nature " of your Revenue institutions is

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" by no means calculated to afford any great facilities in the adjustment of the " assessment on landed estates; and that, under the native Governments, " offices existed (Canongoes and Putwarries), in which the most minute parti" culars connected with the rents and revenues of the different estates were " recorded." The former of these offices, you state, was abolished in Bengal, Behar, and Orissa, and the latter has since been in a very inefficient and ill-organized state: and from this you infer, that " whatever difficulties or facili" ties may have attended the conclusion of the settlement of the above-men" tioned provinces, the former would not have been removed, nor the latter " augmented, had that measure been suspended to the present moment; and " that, on the same principle, had the settlement which, at the date of your " letter, was just provisionally concluded for Cuttack, been suspended during " the next ten years or any other period, you entertained considerable doubts, " whether the duty would be performed in a more effectual manner than that " in which it was executed."

38. But if a want of the services of these two descriptions of offices of check and control had been experienced in the Lower Provinces, it furnished a strong argument why, with that experience before the Government, it should have profited by it, when, in subsequent years, an additional and extensive territory fell under its administration. In that territory you have indeed, of late years, re-established the office of Canongoe; but nothing very effectual appears yet to have been done for putting that of Putwarry on an efficient footing (at least this is fairly deducible from the tenour of your reasoning in the paragraph of your letter to which we are now replying), and without which little benefit can be derived from the best exertions of the former description of functionaries. This is a subject which we shall have occasion more particularly to observe upon in a subsequent part of this letter.

3dly. *A permanent settlement of the lands is not inconsistent with the usage of the Native Governments.*

When we reminded you, in the 23d paragraph of our letter dated the 1st February 1811, of the expediency of proceeding with caution to the introduction of a new system, however salutary, we did not mean to impute to you any inattention to the religious or civil opinions of the Natives; and far less did we expect to be understood as maintaining, that property in land was either hostile to, or incompatible with these opinions. Our recommendation was founded upon one of the most ordinary maxims of Government, namely, that before resolving upon any new arrangement, by which the interests of the whole body of the people must be materially affected, not only its abstract merits, but what is of far greater importance, its suitableness in practice to the circumstances of the case, ought well to be considered. We thought then, and we remain unaltered in that opinion, that the permanent settlement of the land revenue is a boon which the landholders in our recently-acquired territories are not yet qualified to receive, with advantage to themselves, nor without detriment to the state.

39. But when we reflect upon some of the statements contained in the different reports of the Commissioners employed in the Upper Provinces, such as, that vast numbers of the landholders who had escaped, or been forced into exile in times of oppression and anarchy, are not yet returned; that many of those who have returned find various obstructions to the recovery of their property; that a multitude of conflicting claims to estates are in a train of slow, difficult, and uncertain adjustment; that even still a large proportion of the lands are in the hands of Farmers of the revenue; that many of the Zemindars have been excluded from their lands on grounds which, when we consider the loose, or rather hypothetical data on which the jumma has been fixed on them, appear to us to be extremely questionable; that in Cawnpore, the first triennial settlement after the cession was made upon confessedly mistaken principles; that under the second triennial settlement of this district the mistake was very inadequately rectified, insomuch that two hundred and eighty-nine estates were exposed to sale, to liquidate the arrears of an over assessment; that errors of a similar nature occurred in the two first settlements of Goruckpore; that in the district last-named, the land in cultivation is, to the land fit for cultivation but unproductive, in the ratio of seven to ten, and to the whole of the land uncultivated

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uncultivated in the ratio of seven to twenty-two; when we reflect upon such statements as the foregoing, and upon the facts we shall presently have to notice, with respect to the mismanagement of the zillah of Allahabad, we should consider ourselves as fully justified, under every view of the question, in interposing our authority to prevent the final completion of an arrangement, which, we are convinced, could not be executed without the hazard of injustice to our native subjects, similar, in effect, to the instances we have just alluded to.

40. In a minute of Mr. Dowdeswell's, of the 16th October 1811, recorded on the proceedings of the Board of Revenue, adverting to the great tracts of waste lands in Bengal that have been brought under cultivation during the period of the permanent settlement, such as the Sunderbunds, the territory on the borders of Chittagong and other frontier districts, the extensive forests which have been more or less cultivated in the interior of some of the provinces, as well as the lands gained by alluvion in many parts of the country, he observes, " We have every reason to suppose that estates which before only " yielded to the proprietors a surplus produce of ten and twelve per cent. on the " jumma, now yield to them a surplus produce of thirty, forty, or fifty per " cent. : if, therefore," he says, " it should ultimately be determined to adopt " any measures, with a view of drawing a revenue from the lands above de- " scribed, the right of Government to the revenue of the lands in question " should be first defined by the Revenue Authorities." It is scarcely necessary to observe, that this has been one great object in our view throughout the whole of the discussion on this important subject, and we are well pleased to see that your attention is now directed to it.

41. That Istemrary grants of land were not uncommon under the Native governments, we are quite aware; but they were limited both in number and extent, and they never were bestowed so indiscriminately as to absorb any great proportion of the revenues of the state. We certainly do not wish to revive the doctrine of the Sovereign in India being proprietor of the soil, either *de facto* or *de jure*; but ws deem it necessary to be extremely cautious in foreclosing one of the principal sources of revenue now open to us, in the precarious expectation that other sources, equally productive, may afterwards be discovered.

42. We have read, with the attention due to the importance of the subject and to the consideration we are always disposed to attach to the opinions of executive Authorities in India, the arguments adduced by you in your dispatches of the 19th June and 2d October 1813, against the introduction of the ryotwar system of Revenue administration into the provinces under your presidency; but we must at the same time declare to you, that we are not prepared to concur in your reasonings and views upon it. It is our intention to enter into a full and matured consideration of this question, when we shall examine with careful attention all the official documents which we have received from you as bearing upon it.

43. One of the great objects we had in drawing your attention to that plan of administration was, to provide more effectually for the protection of the cultivators than can be done when an intermediate class of renters is admitted between the Government Collector and the Ryots. We are accordingly pleased to find, from the reply of the Board of Commissioners * to the reference made to them by you, for their sentiments in regard to the practical effects of a khas (or ryotwar) collection, that though they disapprove of this mode of management on an extensive scale, yet that they are decidedly partial to one which may be considered as an approximation to it. " In all the settle- " ments formed under our instructions," they observe, " we have avoided, as " far as possible, having recourse to farmers; and wherever the proprietors " have declined to engage or were not forthcoming, our next object has been to " obtain engagements from the Mokuddums or Purdhans for the individual " village of each man's respective residence."

44. The Commissioners add, and we doubt not with good reason, that " the " class of the higher order of peasantry are found to possess, from the hereditary " lead which they hold among the tenants, as much influence in the estate, and " as much attachment to the soil, as the proprietors themselves, and we have " invariably

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* Dated 23d August 1813.

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"invariably found the settlements with them to be the most successful and substantial of all arrangements."

46. As connected with this part of the subject, we cannot with too much earnestness direct your attention to the enforcement of the pottah Regulation; a measure which was contemporaneous with the permanent settlement, was then considered as an essentially necessary branch of the system, and upon the observance of which the security of the Ryots, and consequently the general prosperity of the country, were stated mainly to depend. Had that Regulation been duly enforced, and had the penalties attached to the breach of it been regularly imposed, a degree of confidence might have been established between the Zemindars and the Ryots, which would gradually have spread its influence into our other provinces, and would, to a certain extent, have removed one of the objections which now operate on our minds against the immediate adoption of a permanent settlement in the Ceded and Conquered Countries.

47. But it has unfortunately happened (and, we must say, much to the discredit of the executive Authorities abroad) that the pottah Regulation has been suffered to become a dead letter.

48. The only immediate security for the Ryots against undue exactions is that Regulation; and, if measures are not speedily adopted to enforce compliance with its salutary provisions, the Ryots must continue entirely at the mercy of the Zemindars or renters.

49. We know, not only from the authority of Colonel Munro, of whose able and judicious administration in the Ceded and Conquered Provinces in the Deccan, during a period of eight years, we have often had occasion to make mention, but from the information we have recently received from Mr. Ravenshaw, who succeeded him in that department, and afterwards administered the revenues of the southern division of Arcot, that the improvement in the condition of the Ryots, and the augmentation which took place in the public revenue, were greatly to be attributed to the stimulus which a feeling of security, arising from the possession of pottahs, had given to the industry of the Ryots, who, when they had accomplished the cultivation of their own lands, were allowed to undertake the culture of allotments of the waste.

50. Relying, as we do, upon the correctness of this information, which might be confirmed from various other of the reports of our Madras servants, we cannot but feel an earnest desire, that a measure productive of such advantages should be enforced on the landholders subject to your Government.

51. The following we find, from your records, to have been the course successfully pursued by the Assistant to the Collector of Bhaugulpore in the year 1787, on the death of a Zemindar of that district, for the purpose of securing the grant of pottahs to the Ryots, and affording them other means of protection. The authority of the Board of Revenue having been previously obtained, the Assistant Collector commenced his operations in a particular pergunnah, in communication with the relations of the deceased Zemindar, and attended by those persons as well as by the servants of the Canongoe, he visited the villages, assembled the Ryots of each, and inspected their pottahs. Where pottahs had been at all granted, he found that it had been the custom for all the inhabitants of a village to be bound by the same instrument, which recited the names of a few of the principal Ryots, including the rest with an *et cætera*, In lieu of these, new pottahs were granted on the same terms of rent, but with the names specified of the Ryots, who were all present and agreed to receive them. Similar pottahs were granted in those villages, also, where the Ryots before had none. The pottahs were not only given for land already in cultivation, but expressed the rates to be paid, agreeably to former custom, for any land that might be newly cleared and planted. The pottahs were witnessed by the Mocuddims, Putwarries, and Canongoes. Abstracts of each original paper on which each pottah was founded, including lists of the Ryots' names, were lodged in the office of the Canongoe, to remain there or become a record of the sudder cutcherry, as should be determined upon, the Zemindars or renters being prohibited from collecting rent from any Ryot whose name should not have been inserted in the village pottah, and also strictly required to grant separate pottahs.

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pottahs. By these means, as the Assistant Collector observed in his letter of the 23d November 1787, " the rent of the land, according to its several rates, " became fixed on record; nor could it be altered, without the mutual consent " of the parties concerned taken in writing before witnesses: and the loss of " pottahs, whether real or pretended, might at any time be supplied by a " reference to the office of Canongoe."

52. Connected with the separate items of demand enforced by the Zemindars upon the Ryots, they were informed that the number and the rates at which they were fixed were formally notified to the Ryots of each village. The respective duties of the Mocuddims and Putwarries of villages were explained to the inhabitants in written proclamations, and the individuals themselves obliged to enter into mockelkas for their due performance.

53. As soon as this improved mode of Revenue management had been introduced into the pergunnah of Furkea, the Collector of the district of Bauglepore informed the Board of Revenue of his Assistant's proceedings, in order to know " whether similar measures should be taken, for the purpose of re- " form, in other parts of it, as time and local circumstances would admit." The measures which had been adopted in Furkea were highly approved by the Board, and its wish notified to the Assistant Collector, " that he would pro- " ceed, with all possible expedition, in extending similar Regulations to other " parts of the district." Some progress was made in the execution of this work, when it was superseded by the general arrangements which were determined upon preparatory to the permanent settlement of 1793.

54. We have perused the minute of Mr. Colebrooke on the settlement of the land revenue in the Ceded and Conquered Provinces, to which you have drawn our attention in paragraph 55 of your letter in that department, dated the 17th July 1813, with the attention due to the importance of the subject, and with all the respect we entertain for the opinions of that gentleman; but we confess that we have not been convinced by his reasoning on the present occasion. A detailed examination of the arguments contained in this document would necessarily lead to a recapitulation of the sentiments we have conveyed to you in the present and in former dispatches: we shall, therefore, take leave of the question at present, by reiterating our instructions, that any permanent settlement which may be concluded in these territories shall be restricted to the lands in an actual state of cultivation, and in which the rights of the Ryots have been defined and ascertained.

Letter from, dated 21st March 1812. (Par. 3 to 5.) Statement of lands actually sold for arrears of revenue in the Ceded and Conquered Provinces and Benares, during the official year 1810-11.

89. From the statement here referred to, it appears that, in the year 1810-11, lands bearing a jumma of Rupees 2,42,943 were actually sold for arrears of revenue in the Ceded Provinces, and that the sale price amounted to Rupees 1,27,679, being on an average at the rate of five years and one month's purchase, reckoning the proprietor's profits at ten per cent. on the jumma; that in the Conquered Provinces, lands bearing a jumma of Rupees 49,133 were sold for the sum of Rupees 13,418, being at the rate of only one year and five months' purchase of the proprietor's computed profit; and that in the province of Benares, lands bearing a jumma of Rupees 93,209 were sold for the sum of Rupees 1,17,379, being at the rate of twelve and a half years' purchase, according to the same computation.

90. We approve of your having required the Board of Commissioners to furnish a statement of this sort annually; and we direct that the Board of Revenue be instructed to draw up, in the same form, the statement which they are in the practice of supplying periodically, of the quantity of land sold for arrears of revenue in the provinces under their controul.

91. A document of this nature is highly important in many respects; but we are obliged to confess, that the one now before us is by no means of a flattering complexion.

92. We find, from paragraphs 66 to 68 of your general Revenue letter, dated 14th December 1811, that the Zemindar's interest in the land sells for twenty-eight years' purchase in Bengal; and it appears, from the statement of the

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the Board of Commissioners, that the same interest sells for only twelve and a half years' purchase in Benares. The cause of this difference in the value of landed property in provinces, both of which are permanently settled, is in itself an interesting subject of inquiry. The circumstance, too, of a greater quantity of land being exposed to sale in the single province of Benares, the jumma of which does not quite amount to forty-one lacks, than in Bengal, Behar, and Orissa, the jumma of which amounts to nearly two crore and seventy-two lacks, requires explanation.

93. In Benares, however, as well as in the Lower Provinces, the land may be considered, generally speaking, as furnishing ample security for the realization of the Government assessment; whereas, in the Ceded and Conquered territories, the land affords no such security. The arrears on the estates sold in the Ceded Provinces exceeded the sale price in the sum of Rupees 10,125, and in the Conquered Provinces land seems to be hardly transferrable at any price, most of the estates sold having been nominally purchased on account of Government.

94. It is worthy of remark, also, that the sale prices in the Ceded Provinces vary from seven and a half years' to three and a half years' purchase; a circumstance which, in itself, affords a presumption that there must be great inequalities in the assessment.

95. The quantity of land sold in Benares bears a much higher proportion to the extent and jumma of the province, than the quantity sold in the Upper Provinces does to their surface and revenue; from which it may be inferred, that the permanent settlement has not proved *universally* favourable, either to the stability of property, or to a punctual discharge of the public dues.

96. The column in the statement, designated " Lands ordered for sale but " not sold," ought to have been accompanied with some explanation of the reason why the order of sale was not enforced. We suppose that the payment of the arrears due by the defaulter obviated the necessity of carrying the order into execution. The lands ordered for sale, and not sold, in 1810-11, bore a jumma of Rupees 29,73,418, and the arrears for which they were attached amounted to Rupees 9,29,845. It is still, therefore, a natural and important question, how the proprietors of these estates found the means of liquidating their arrears, between the period of attachment and the day of sale? If it was by clandestine collections from the Ryots, we have but little reason to congratulate ourselves upon the result.

97. We have also to observe, with reference to statements of the description now before us, that although they afford satisfactory information respecting the degree of success with which the dues of Government are collected from the landholders, they throw no light whatever on the means resorted to by the Zemindars and farmers of the revenue, to realize their rents from the Ryots and under-tenants.

98. Those means, as we recently took occasion to notice, in our dispatch in this department of the 28th October 1814, and in that in the Judicial department of 9th November 1814, have been as unjust as they were oppressive. We had not, when those letters were prepared, perused the proceedings of your Board of Revenue, dated 31st December 1811, nor the Civil Judicial Consultations of 1st May 1812, which have only very lately been seen by us, having somewhat unaccountably been suffered to remain unnoticed in your Revenue and Judicial dispatches. These documents are of a very interesting and important nature, not only as they throw much additional light upon the abuses practised by the Zemindars in the realization of the revenue from the cultivators, but also upon other points of considerable moment, as affecting the internal administration of the country, which have naturally attracted our particular attention.

99. Our only purpose, in referring to them at this time, is to state, that although, when we addressed to you the above-mentioned dispatches, we undoubtedly considered the abuses practised by the Zemindars, under the powers of distraint which were afforded them by Regulation VII of 1799, to have been a most serious evil, we must confess that we had not an adequate idea of its

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its magnitude and extent, till we had examined the reports, &c. here referred to, which have greatly strengthened the opinion we expressed to you in those letters, as to the insufficiency of the provisions you have made in Regulation V of 1812 for its correction.

100. From the minute of Mr. Dowdeswell, to which we have referred in our Revenue dispatch of 28th October 1814, a conclusion might not unnaturally be drawn, that the office of Putwarry, in the Ceded and Conquered Provinces, has been placed on a proper footing, though it is not expressly stated. Certain it is, that in the reports of the Collectors which we have hitherto examined, we find but little reference to the accounts of such officers; and to this we must ascribe the want of insight, so clearly manifested, and so frequently confessed, into the rules and principles of the territorial assessment in the villages, its amount, or the different kinds of produce: nor can we ascertain, from the documents that have reached us, whether the payments of the cultivators are made in kind, whether the share of the actual produce to which the Government or its representative is entitled is commuted for in money or whether fixed rents obtain, what proportion of the crop of the Ryot goes in contributions to the support of the village establishments, what ready-money payments they are subject to for the same purposes, and how far these contributions and petty collections are appropriated to their legitimate objects.

101. We must, however, admit, that while the Putwarrees continue on the footing prescribed by Regulation XXIX of 1803, it will be, in a great degree, impracticable for the Collectors to derive from those officers that aid which they are so well capable of rendering, in furnishing detailed information respecting the revenues of their villages. The Collectors are, indeed, authorized by this Regulation to call on the Putwarrees "for the accounts kept by them, "and for any information relative thereto, in cases of attachment provided "for by Section 15 of Regulation XXVII of 1803, as well as in all cases of "khas collection by the Tehsildar or other officers of Government." They are also permitted to call for the information specified in the preamble to Regulation XXIX of 1803, but in no other cases, unless expressly empowered under some Regulation printed and published; and the Collector is required to specify, under a written notice to the Putwarry, the particular accounts he is desirous to see. Should the Putwarry neglect to attend with his books by the time limited, the Collector has not the power to enforce his appearance; but he is to represent the circumstance, through the Vakeel or pleader of Government, to the zillah court. We have before stated, that the Regulation leaves it to the Zemindar to appoint all officers of that description within his zemindarry.

102. It is observed by Lord Teignmouth, in his minute on the decennial settlement of 18th June 1789, that "whether they (the Putwarrees) received their "nominations from the Canongoes or from the Zemindars, or from any public "officer, he conceived them to be servants of the state, and responsible to it "for their trusts." In this light they have ever been considered under every native Government, and have formed a necessary link in the chain of permanent public functionaries belonging to the Revenue department. If their services be absolutely necessary for the protection and security of the public as well as private rights, which cannot be questioned, they should be placed under the direct control of the Collectors of districts, who should at all times, and for any purposes connected with the administration of the revenues, have the readiest and fullest access to their records, and be empowered effectually to command it.

103. Enough is stated, in many of the communications from the Collectors in the Ceded and Conquered Provinces, to establish the expediency, and indeed necessity of an arrangement for this purpose, and to shew that the want of it is one material cause, at least, why they have not been able to turn these village institutions to more advantage in the regulation of the public revenues.

104. It is observed by the Collector of Etawah:* "The putwarry Regulation "does not at all secure any rights or privileges to this description of persons, "which should attach them to the state or detach them from the Zemindars."

105. By

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* Report of 28th October 1807.

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105. By the Collector of Agra it is stated, that "the Putwarrees being the immediate servants of the Zemindars, little credit was to be given to their accounts;" and that "the only documents which he then possessed for regulating the assessment were the jumma wausil bauky accounts delivered by the Canongoes of the several pergunnahs, for a period of ten years ending with 1210, the last year of the former Government; but that those accounts were not sufficient, and only exhibited the jumma assessed on the different estates in each year of the above period, and the amount realized from them by the Aumils, which did not bear any regular proportion to the capability of the lands."

106. The following extract from the report of the Board of Commissioners, recorded on your Civil Judicial Consultations of 1st May 1812, shows their opinion of the importance of restoring the office of Putwarry to its ancient footing, with a view to the relation between landlord and tenant.

"The operation of distraint would be materially facilitated, if the Putwarrees were compelled to keep their jummabundy papers in such a uniform and perspicuous manner, as should readily fix the demand upon the tenant and ascertain the quantum of his payments. But, for this purpose, some modification would be necessary in the constitution of the office. Under the revenue system established by the Emperor Akbar, the Putwarry was an officer of Government, and the office was hereditary. As the old institutions of Hindostan still maintain some footing in these provinces, the Putwarry is still considered here a public officer, entrusted with the general rights of the tenants, and supposed not to betray them; and from what has come under our personal knowledge, we are satisfied that the confidence reposed in the Putwarrees is seldom misplaced. In the Lower Provinces, on the contrary, the Putwarry is become a personal servant of the Zemindar, who has a direct interest in turning him to account."

107. The loss of revenue knowledge felt from having rendered the Putwarrees the private servants of the Zemindars, instead of retaining them on their accustomed footing of public officers of the Government, appears from your records to have been represented, very soon after the conclusion of the settlement of the lands in the Lower Provinces, by several of your Revenue servants, and particularly by the Collector of Burdwan, in his report to the Board of Revenue, dated 27th February 1794. He observes: "In an extensive province, like this, without Canongoes or hustaboods, as they exist in Behar, and where every glimmering of light which might lead to a discovery of the actual state of the mofussil has either been extinguished or given up to the proprietor, it may be worth the consideration of the Board to determine how, in the event of selling land, the necessary information is to be procured."

108. In those parts of our peninsular territory where the most considerable knowledge has been obtained of the assessment on the cultivators, and of other necessary points of intelligence, as connected with fiscal management, the Putwarrees were not suffered to be under any other actual management or superintendence than the public officers of the revenue: and we see the strongest grounds for believing that they never could have succeeded so well in exploring the history and actual state of the revenues and cultivation, had it been otherwise. We therefore direct, that you have recourse to this principle of policy within the territories under your Government, and that you take measures for introducing it, in the first instance, into the unsettled countries, where the necessity for the measure is the most urgent.

138. Adverting to the various terms and appellations borrowed from the oriental languages, which appear on your Revenue Consultations, and the meaning of which it is sometimes difficult to discover, we direct that you instruct the Boards of Revenue and of Commissioners to desire the different Collectors, subject to their respective authority, to avoid, as much as possible, the use of native designations in their correspondence; and in cases where it may be impracticable to dispense with them, without frequent periphrases, to affix a marginal explanation of the terms, which, for the sake of convenience, may be employed in the text of their letters.

REVENUE LETTER *to* BENGAL,
Dated the 17*th March* 1815.

(Department of Ceded and Conquered Provinces.)

To our Governor-General in Council at Fort William in Bengal.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 17 March 1815.

Par. 1. Our last dispatch from this department was dated 6th of January 1815.

2. We are now about to reply to your Revenue letter (department of Ceded and Conquered Provinces) dated 2d October 1813.

3. In this letter you acknowledge* the receipt of our dispatch of 16th March 1813, which conveyed to you our instructions respecting the settlement of the revenues of the Ceded and Conquered Provinces, and you again draw our attention† to Regulations IX and X of 1812, for modifying some of the rules before enacted regarding the settlement of those provinces, and particularly‡ to the provisions in both Regulations, which require the Board of Commissioners " to " submit to the Governor-General a report, specifying the estates which may " not appear to be yet in a sufficiently improved state of cultivation to admit of " the conclusion of a perpetual settlement, without a sacrifice of those re- " sources which may hereafter be derived from them for the exigencies of " Government."

4. After observing,§ that the above provision is equally applicable to the district of Cuttack, you add,‖ that those Regulations appear to have been before us at the period of writing our dispatch of 16 March 1813, and that, as we had not directed any alteration to be made in their provisions, it only remained for you to adopt the rules in force, for the conclusion of the depending settlements, to our sentiments and views. You conclude¶ with waiving farther discussion of the restrictions which we had prescribed with regard to the permanent settlement, and with assuring us of your determination strictly to conform to them; excepting we should be induced to relax those restrictions, in consequence of the reasoning contained in your address of 17th July 1813, in which case we would, of course, furnish you with due intimation to that effect.

5. Considering that the period had arrived, more than twelve months antecedent to the date of your dispatch, at which the provisions of Regulation IX of 1812, were to take effect in the Ceded Provinces (the quartennial settlement of that portion of our territories having expired in September 1812), we were disappointed at finding no reference in your letter to a report from the Board of Commissioners of the description of that required by Section 5 of the Regulation, and which, though it could not probably at that time have been prepared on a comprehensive scale, might have at least indicated the course which it was meant to observe in the formation of the settlement.

6. It is, besides, hardly necessary to remind you, that though a report, distinguishing those estates which, from the backwardness of their cultivation, were not ripe for a permanent settlement, from such as might be included in that arrangement without an undue sacrifice of the future resources of Government, was particularly required from the Commissioners by your Regulation, a document of this sort is by no means all that we expected from them. We have uniformly evinced, throughout the whole course of our correspondence on this great question, fully as strong an anxiety that the rights of individuals should not be infringed, as that the interests of the state should not be compromised by premature decision.

7. By this sentiment we were induced to represent to you, in our letter of 16th March 1813,** how imperfectly we were acquainted with the rights of the various descriptions of landholders, and of the nature of the tenures by which property was held in the Upper Provinces; that the titles to a considerable proportion of the lands were still in dispute; that years must elapse, before decisions can take place on the pretensions of the claimants in the regular course of justice; and that, under such circumstances, it was impossible that an early conclusion

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* Paragraph 1. † Paragraph 2. ‡ Paragraph 3. § Paragraph 4.
‖ Paragraph 5. ¶ Paragraph 6. ** Paragraph 22.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 17 March 1815.

conclusion of the permanent settlement should not have a tendency to derange the order and disturb the quiet of society.

8. It is a source of some satisfaction to us, to think that you have not been left to collect our sentiments, upon the question of a permanent settlement of our recently acquired territories, from any incidental or equivocal expressions, but that our instructions (though less definite, certainly, on many points, than they would have been had they been founded on fuller information) have been intelligible and distinct, in so far as they went. These sentiments have been communicated to you in the course of our Revenue correspondence for the last five years, and particularly in our dispatch dated 16 March 1813; and you have since been apprized, by our letter from this department, dated 6 January last, that those sentiments have not undergone any change, in consequence of the view which you have taken of the subject in your dispatch of 17 July 1813.

9. Our opinions and the instructions founded thereon had not been hastily adopted. They were the result of much reflection, and a deliberate investigation of the arguments with which they might be opposed.

10. We showed, in our dispatch of 16 March 1813,* that by Regulations XXV. 1803, and IX. of 1805, and consequently by Regulations IX. and X. of 1812, which went to revive the provisions of the two former Regulations, the precise point of improvement was not determined at which a permanent settlement of the lands of the Ceded and Conquered Provinces would become expedient or even justifiable, and that it could not be determined by any prospective Regulation; that the question was left completely open for the future exercise of the judgment of Government; that there was nothing in those Regulations by which its decisions could or ought to be in the smallest degree fettered; that it was for the constituted Authorities at home,† aided by the information transmitted by the local Government, to decide whether the land was or was not in such a state as to warrant a measure irrevocable in its nature, and involving so materially, not only the financial interests of the Government, but the welfare and prosperity of those living under its protection; and that, by a decision in the negative, supposing even the decision to be universal in its application, the obligations of public faith would not be at all infringed.

11. With reference to the remark contained in your letter of 9th October 1812, that "the operation of the Regulations therewith transmitted would "probably be much more limited than might at first view be conceived to be "the case, it being supposed that the conditions which would alone entitle "the landholders at present to a permanent settlement would not be found "applicable to a very large portion of them," we observed,‡ that there appeared to be no substantial difference of opinion between us, respecting the mode in which the Regulations ought to be interpreted; adverting at the same time to an expression in the Governor-General's minute, recorded the 11 July 1812, that "if our instructions of 27 November 1811 were taken in the "broadest sense of which they were susceptible, they would imply, that a permanent settlement should not be made of any lands whatever in the Ceded "and Conquered Provinces:" of course, meaning at any period to be definitively fixed by a prospective Regulation. We acquainted you, that this was certainly the sense which they were intended to convey, and the only one reconcilable with the terms and general spirit of them, as well as with the previous orders with which we had furnished you of 27 February 1810, and 1 February 1811.§ We did indeed state, that if a permanent settlement could be concluded for the lands in cultivation, to the exclusion of the waste, one of our objections to the measure would be obviated. But we admonished you well to reflect upon the probable consequences of its partial introduction; for on the supposition of such a settlement being regarded by the landholders as a measure advantageous to them, much discontent would be caused among those proprietors who were excluded from the benefit, whilst those individuals on whom the boon was conferred, might avail themselves of it, by withdrawing the Ryots from the lands remaining under temporary settlements, to the prejudice both of Government and their fellow subjects. In fine, we then expressed

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* Paragraph 10. † Paragraph 15. ‡ Paragraph 15. § Paragraph 23.

pressed a conviction, which we still retain, that the landholders, instead of having cause of dissatisfaction, would, on the contrary, have substantial reasons for congratulating themselves on the postponement of a permanent settlement, until we had acquired a more perfect acquaintance with their rights and obligations.

12. You have, indeed, referred us, in your letter of the 17th July 1813,* to Mr. Colebrooke's minute, for distinct and satisfactory information respecting the tenures of the landholders: but we must own, with every disposition to do justice to the merits of that document, that this appears to us to be the point on which, of all others, it is the least satisfactory. The only information on this subject in Mr. Colebrooke's minute is comprized in the following paragraph. " The tenures are less various and complex in the Upper Provinces " than in the lower. They consist, for the most part, in the hereditary and " acknowledged title of village Zemindars, sometimes held by individuals, " oftener by numerous sharers, termed Putteedars. These are, very generally, " the chief cultivators, as well as the sole owners of the land. Some peculi" arities exist as to the manner of adjusting among themselves their respective " possessions, and their contributions towards the discharge of the revenue, " but they throw no difficulty or embarrassment in the way of the public " assessment of the entire village. A comparatively small number of greater " estates, consisting of places unowned by village Zemindars, belongs to ano" ther order of landholders, called in those provinces Talookdars." Mr. Colebrooke has not stated the means in use for overcoming the difficulties which must necessarily occur, both in the management and transfer of a property held in common; whether each share is held responsible only for its own assessment, or whether the whole land of a village be answerable for the whole Government jumma of that village; on the latter supposition, whether, in the event of one sharer falling in arrear to Government and the other sharers failing to make good that arrear, the whole land of the village be exposed to sale; who, in such cases, are generally the purchasers, and what becomes of the former Putteedars; if, on the other hand, the arrears of the sharer in default are paid up by the other shares, whether the latter possess any, and what means, of indemnifying themselves; whether a community of obligation towards Government confers an entire community of interest in the estate, or supposing each sharer to have an individual and separate interest in the land, under what rules provision is made for their common interest, in so far as respects the Government, &c. &c.

13. In like manner, it might be asked, when the Zemindars are not themselves the cultivators, what are the rights of the cultivating Ryots? what proportion of the gross produce of the soil do they pay to the Zemindars? is this fixed by custom, by agreement, or by the discretion of the Zemindars? is it paid in kind or commuted into money? is the proportion the same in all situations, or does it vary in different pergunnahs, and in different species of soil in the same pergunnah? can a Zemindar legally dispossess a resident Ryot, who has regularly paid the customary rent for his land, to make way for one who may engage to pay more than the customary rent? if he can, how is this power reconcilable with the privileges which we are warranted by great authorities in ascribing to the Ryots? if they cannot, how is the want of power reconcilable with the absolute right of property in the soil, which under a permanent settlement we profess to convey to the Zemindars? what rules have been digested to enforce the grant of pottahs, and thereby to avert the manifold evils which have resulted from the total inefficiency of the Regulations for that purpose in the Lower Provinces? and lastly, what measures have been adopted for placing the offices of Canongoe and Putwarry in that state of efficiency, which we regard as altogether indispensable to the security of the legitimate rights of Government, the Zemindars, and the Ryots, and to the prevention of those numerous and fatal disorders, which may be traced, in great part, to the degeneracy or entire suppression of those offices in the Lower Provinces?

14. When you observed, therefore, in your address of 2d October 1813, that we had not directed, in our letter of 16th March, any alteration to be made in the provisions of Regulations IX and X of 1812, you must have distinctly

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* Paragraph 55.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 17 March 1815.

tinctly perceived, that the reason why we had not done so was, because your Government, according to the just construction of those Regulations, did not stand committed to an immediate permanent settlement of the lands. They merely went to revive the provisions of Regulations XXV of 1803, and IX of 1805, which declared that, after the expiration of ten years, a permanent settlement should be concluded for all such lands as might be in a sufficiently advanced state of improvement to warrant the measure. We thought then, and are still of opinion, that under the foregoing condition, only those estates where the proportion of waste land was very inconsiderable indeed, had a claim to be admitted to a permanent settlement, and that the promise, if construed in the strictest sense, could pledge us no further than to a permanent settlement of the cultivated land to the total exclusion of the waste.

15. Having been aware, therefore, from the reports of the Board of Commissioners, and indeed from the acknowledgement of the Governor-General, in his minute of 11 July 1812, that there were few or no entire estates to which the rule thus interpreted would apply, we were inclined to believe, that the measure would be postponed *in toto;* but being very imperfectly acquainted with your proceedings respecting the settlements in the Upper Provinces for a considerable time past, we have judged it necessary again to communicate to you, in the explicit manner we have done in this dispatch, our positive instructions concerning the reservation of the waste lands, in the event of a settlement in perpetuity having been concluded for those in a state of cultivation.

We are your affectionate friends,

London, (Signed) W. F. ELPHINSTONE,
17th March 1815. J. INGLIS,
&c. &c.

REVENUE LETTER *from* BENGAL,
Dated 19*th August,* 1815.

(Department of Ceded and Conquered Provinces.)

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs:

Revenue Letter from Bengal, 19 August 1815.

1. We have had the honour to receive three letters from your Honourable Court in the Revenue department dated the 28th October 1814, 6th January, and 17th March last.

2. We shall hereafter reply in detail, and in the usual form, to the abovementioned dispatches: In the mean time, we beg leave to observe that we entirely concur in the sentiments expressed by your Honourable Court respecting the revival of the office of Pergunnah Canongoe in the provinces of Bengal, Behar, and Orissa, and the reform of the office of Putwarry throughout the territories immediately dependent on this presidency. In the accomplishment of these objects, we shall follow the course suggested by your Honourable Court; that is, we shall endeavour, in the first instance, to place those offices on the proper footing in the Ceded and Conquered Provinces and in the province of Benares, and then extend the arrangements so established to the districts subject to the superintendance of the Board of Revenue at the presidency; unless we should be restrained, by the expense, or by any other considerations of moment, from carrying the arrangements in question into effect without a previous reference to your Honourable Court.

3. We take the present opportunity to observe, that we are likewise of opinion that it would be extremely desirable to revive generally the Maul Adawluts, or tribunals for the trial and decision of disputed claims between landlord and tenant, and between all persons, from the Sudder Malguzar to the cultivator of the soil. It is well known, that these institutions were formerly of the greatest utility in the adjustment of disputes respecting the payment of rent; and we are willing to hope that they may be again rendered highly beneficial, in facilitating the collection of the rents of the Zemindars on

the one hand, and in protecting the peasantry from the exactions to which, we apprehend, that they are at present too often subject, on the other. Those tribunals will likewise, we hope, be extremely useful, in relieving the regular courts of judicature from a part of the business which at present presses so heavily on many of them.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 19 August 1815.

4. We have the honour to transmit, for the immediate information of your Honourable Court, a copy of the instructions which we have issued, on both of the above-mentioned points, to the Board of Commissioners.

We have the honour to be, Honourable Sirs,
Your most faithful, humble Servants,
(Signed) N. B. EDMONSTONE,
A. SETON,
G. DOWDESWELL.

Fort William,
19th August, 1815.

EXTRACT REVENUE LETTER *from* BENGAL,
Dated 7th October, 1815.

(Department of Ceded and Conquered Provinces.)

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October 1815.

Par. 2. In our short letter of the 19th August last, we had the honour to acknowledge the receipt of your Honourable Court's dispatch in this department, of the 6th January and 17th March 1815, and to communicate to you the general outline of the arrangements which we proposed to adopt, regarding some of the most important questions discussed in them.

3. As your Honourable Court's dispatch of the 17th March relates exclusively to the subject of the permanent settlement in the Ceded and Conquered Provinces, and as many of the observations contained in your dispatch of the 6th January refer to that subject and to questions immediately connected with it, we propose, on the present occasion, to submit, first, our sentiments generally on those subjects, in a distinct and connected form, and afterwards to reply, seriatim and in the usual form, to such paragraphs in those dispatches as are not immediately connected with the subjects above adverted to.

4. Whatever opinions this Government may have expressed respecting the permanency of the settlement in the Ceded and Conquered Provinces, or whatever sentiments we may individually entertain on that important subject, we feel no wish to continue the discussion further than may be necessary to obviate difficulties in the practical performance of that duty, under the restrictions now established by your Honourable Court.

5. Previously to entering on the consideration of those points, we deem it necessary to remark that none of the settlements hitherto concluded in the Ceded and Conquered Provinces have been declared by us to be permanent. The grounds on which we have disposed of that question will appear from the orders passed by us on the settlement-accounts, which have, from time to time, been forwarded to your Honourable Court.

6. For the rest, as it is provided, by Section 5, Regulations IX and X, 1812, which appear to have received the approbation of your Honourable Court, that "it shall be the duty of the Board of Commissioners to submit to the "Governor-General in Council a report, specifying the estates which may not "appear to be yet in a sufficiently improved state of cultivation to admit of "the conclusion of a permanent settlement," &c. &c., we must necessarily be guided by such information as we may receive from that Board. On the whole, however, there seems little ground to suppose that any of the depending settlements which will expire in the Ceded Provinces in the fusily year 1224, and in the Conquered Provinces in 1227, will be regarded as permanent.

7. We come now to treat of those questions which are essential, with reference to the interests both of Government and of the great body of the people, in a measure of this nature. We shall discuss this branch of the subject under distinct heads, as follows:

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October, 1815.

Surveys, Rights of the Peasantry, Canongoes and Putwarries, Maul Adawluts.

Surveys.

8. Although the Government of this Presidency has more than once stated, in strong terms, the objections which appeared to exist to the actual measurement of lands by the slow and tedious process of the natives, it did not, as we conceive, intend to express any opinion adverse to surveys undertaken by professional persons, and executed in a scientific manner. But whatever sentiments our predecessors may have entertained on that subject, we have not the least hesitation in expressing our belief, that the most substantial advantages may be derived from surveys of the *latter* description. They are obviously calculated to ascertain and fix the boundaries of estates, and to afford the requisite data for judging of various other points involved in the settlement of lands, whether such settlement be temporary or permanent. Exclusively of these advantages, such surveys are calculated in their operation to prevent those serious affrays, which although materially repressed by the vigour of the police during the last three or four years, still exist to a certain degree, and are at all times liable to be renewed, as often as disputes may arise regarding the boundaries of lands. They are likewise calculated to facilitate the partition of estates; and it is already known to your Honourable Court, from the minute recorded by Mr. Dowdeswell on quitting his temporary seat at the Board of Revenue, in the year 1811, that the difficulty attendant on the performance of that duty has long been felt as a serious evil in this country. On these and other grounds, which might be communicated, if the nature of the case required it, we have taken the necessary measures for organizing an establishment for the measurement of estates, with the aid of the Surveyor General of India; and we beg leave to refer you to the letter written to that officer, and recorded on the proceedings of the annexed date,* for your more particular information on the subject. From that letter it will appear, that the primary object of the intended establishment is the acquisition of such information as is more immediately required in the Ceded and Conquered Provinces, with reference to the depending settlements. We are led, however, to entertain a confident hope, that the establishment in question may be rendered highly beneficial, in enabling Government to draw an increased revenue from the lands lately reduced to cultivation in the Sunderbunds, in the frontier district of Chittagong, and in other places, on the principles stated in the eighty-seventh paragraph of your dispatch of the 28th October 1814.

Rights of the Peasantry.

9. Although we have but too strong grounds to believe that the Ryots are frequently subjected to exactions by the Zemindars and others, and although we unreservedly admit that the existing institutions of this country are very imperfectly calculated to afford to them, in practice, that protection to which, on every ground, they are so fully entitled, yet their rights, considering the question abstractedly, do not appear to us by any means enveloped in that obscurity which might be supposed, from the elaborate discussions which the subject has occasionally undergone.—We consider it as a principle equally applicable to all the provinces immediately dependant on this Presidency, and we believe we might safely add, to the whole of India, that the resident Ryots have an established, permanent, hereditary right in the soil, which they cultivate so long as they continue to pay the rent justly demandable from them with punctuality. We consider it equally a principle interwoven with the constitution of the different Governments of India, that the quantum of rent is not to be determined by the arbitrary will of the Zemindar, but that it is to be regulated by specific engagements contracted between the parties or their ancestors, or in the absence of such engagements, by the established rates of the pergunnahs or other local divisions.

10. If it were asked, as in fact has been done by your Honourable Court, how the above rights are to be reconciled with the privileges and immunities which it has been the policy of the British Government to vest in the Zemindars or other independent proprietors of land? we should answer, that although it may be in some degree, a misnomer, to say that the right in the soil is vested in

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* Revenue Consultations, 12th August, 1815, No. 21.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October, 1815.

in the latter, yet we do not discern any thing incompatible in the two descriptions of tenure. In other words, we can discover nothing in the rights which we have supposed the Ryot to possess, at variance with the ideas which are usually attached to the possession and enjoyment of landed property. The cottager in England may have his rights, but they do not necessarily oppugn those which are inherent in the proprietor of the estate.

11. In like manner, the Zemindar in this country, in holding his estate subject to certain restrictions with respect to the rights of the resident Ryots, does not the less enjoy the power of managing those lands on which no resident Ryots are established, in any mode he may judge proper; of collecting the rents of the whole, through what channel he may deem best suited to his convenience; of providing for the cultivation of waste lands; of improving the general condition of the estate; and finally, of enjoying the surplus revenue, whatever it may be, after paying the regulated assessment to Government. Each party has his rights, but rights differing materially in their nature and degree; both perfectly consistent with each other, as long as avarice and other bad passions do not instigate the Zemindar to oppress his ryots, and which, of course, it should be the principal object of our institutions to prevent.

12. With these impressions respecting the rights of the peasantry, such parts of the provisions contained in Regulation XLIV, 1793, and Regulation XLVII, 1803, as declare that pottahs shall not be granted to Ryots or other persons, for the cultivation of lands for a term exceeding ten years, appear to us to be fundamentally erroneous. The natural and obvious tendency of that rule was to limit and restrict those rights which the peasant possessed in a much more extended sense, by virtue of the constitution of the country itself. The other restrictions contained in the same provision may have been dictated by a wise and cautious policy. No doubt, the public revenue might have suffered, had the Zemindars and others possessed an unlimited power to let the lands to farm, or to grant dependent talooks for an indefinite term of years, at a reduced rent or jumma: but if any restriction of that nature was requisite with respect to the Ryots, it should have been to prevent the grant of pottahs, at a rate of rent inferior to the ordinary rates of the pergunnahs; and in point of time, the pottahs should, we think, on the grounds already noticed, have been absolutely unlimited.

13. The restrictions above noticed have, indeed, been modified by two separate Regulations passed in the year 1812,* but not in a way altogether consonant with the sentiments which we entertain on the subject.—We have already observed, that we thought that a material error had been committed in the Regulations of 1793, by blending together the pottahs of the Ryots and tenures of quite a different character. The same error, if it be one, is observable in the Regulations of 1812, to which we have just adverted.—Exclusively of that consideration, the provisions in question are only applicable to those parts of the country in which a permanent settlement has been already formed, while in the Ceded and Conquered Provinces limitations are still established with respect to the tenure of the Ryots, quite at variance with those rights which we consider them to possess under the general constitution of all Indian Governments. It will naturally occur to your Honourable Court, that considerable difficulty must be now experienced in putting the rights of the peasantry on their proper footing, and that the utmost circumspection should be observed in the performance of that duty: we therefore propose to communicate the tenor of these remarks to the Board of Commissioners, and to require their sentiments regarding the course which should in their judgment be followed with respect to this question. But whatever rights the Ryots may be declared in theory to possess, the practical benefits arising from any measure of that sort will be very limited, "until means shall be devised" (to use the terms of a late letter to the Board of Commissioners) "on the occurrence of disputed claims, of ascertaining "with accuracy and facility the rent which they should individually pay, and "an authority created for deciding on all such cases with the utmost promptitude." This brings us naturally to treat of the third and fourth branches of this interesting and important subject.

Canongoes

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* Regulations V. and XVIII.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October 1815.

Canongoes and Putwarries.

14. When we advert to the distinguished and respected persons who composed the Government of this presidency in the year 1793, when the general arrangements regarding the permanent settlement, &c. were adopted, we must naturally be slow to consider any measure as unwise or injudicious which emanated from that authority. But what we do not presume to condemn we may take leave to lament; and we believe that uniform experience, both in the administration of civil justice and in the settlement and collection of the public revenue, has at length fully established, that the offices, both of Pergunnah Canongoe and of Putwarry, form necessary, and we might add, indispensable links in the chain of public authorities in this country. The reasoning on which the important measure of abolishing those offices was founded,* does not appear to us conclusive or satisfactory. It assumes, that as regular courts had been established for the adjudication of all private rights, the necessity of the office of Canongoe was thereby superseded; but the means of obtaining the requisite information to enable those courts to judge of the validity of private claims were for the most part thus placed absolutely beyond their reach. If abuses existed in the discharge of the functions of that office, the object should have been reform, and not annihilation. But it is unnecessary to dwell upon the reasons which might have been assigned, at the period above noticed, against the abolition of the office to which these remarks more immediately allude, or which may now be urged in favour of the revival of it, and for the reform of the office of Putwarry, as your Honourable Court have been pleased to express an opinion decidedly favourable to the adoption of those measures. Fortunately, both the offices in question have been still retained in the Western Provinces; and although that of Putwarry may be less efficient, even there, than might be wished, and considered in its relation to the functions of the Collector, may be fettered with some restrictions which it is no doubt expedient to remove, still we are not aware that any serious difficulties will occur, in placing both those offices on their proper footing in the territories subject to the immediate superintendence of the Board of Commissioners. It may naturally be expected, that greater difficulty will arise in the accomplishment of that object in the provinces of Bengal, Behar, and Orissa, where the office of Putwarry is almost nugatory, and that of Canongoe has long since been entirely extinct; but with the sentiments above expressed, we shall spare no pains for the establishment of both those institutions, on the proper footing, also in the last mentioned provinces. For your further information on this subject, we beg leave to refer your Honourable Court to our dispatch of the 19th August last, and to the copy of the orders issued by us to the Board of Commissioners, which accompanied that dispatch.

15. We have already intimated, that with the view of affording full protection to the peasantry from undue exactions, it was not only essential that means should be employed to collect, digest, and register the details which alone can afford accurate data for judging of those rights in any disputed case (which duty, as already noticed, will be best effected by means of the offices of Canongoe and Putwarry), but that it was likewise indispensably necessary to institute an authority which might decide upon all the disputed claims between landlord and tenant, and generally between all persons, from the Sudder Malguzar to the cultivator of the soil, with promptitude and dispatch. Our address of the above date will inform your Honourable Court, that we conceive that this object will be best accomplished by the revival of the Maul Adawluts, which independently of other advantages, will at once relieve the regular courts of judicature from a heavy load of business, and enable them, as we hope, to dispose of the remainder on their present establishments, without material delay or difficulty. The observations contained in our letter to the Board of Commissioners on this subject† preclude the necessity of entering into any details regarding it in this place, and we shall therefore confine ourselves to the expression of our hope, that this, among other arrangements, will meet the concurrence of your Honourable Court.

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* Minute of Lord Cornwallis, Consultations, 11 February 1793.

† Revenue Consultations, 12th August 1815.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October 1815.

16. In the foregoing remarks, we have endeavoured to lay before you, as briefly as possible, our sentiments on those questions which must be deemed of primary importance to the improvement of the public resources, to the speedy adjudication of disputed claims in matters connected with the public revenue, and to the protection of the peasantry from oppression. This object, as before remarked, we thought would be better effected by taking a connected view of the subject, than by replying seriatim to the observations on this question, which are contained in the different dispatches above acknowledged. But many of those observations will again come under discussion, in consequence of the references made by us to the Board of Commissioners on particular points noticed in them; as, for instance, the several descriptions of tenures, the grant of pottahs, &c.: and, on the whole, we venture to express a hope, that the subject generally has been put into such a train of inquiry and discussion, as will lead to the adoption of substantial reforms, consonant with the general sentiments of your Honourable Court, and in no slight degree beneficial to the general interests of the country.

Letter to, dated 6th January last.

Par. (13 to 54) Approve the triennial settlement of Bundlecund, the terms of which are considered creditable to the exertions of the Board of Commissioners and to Mr. Wauchope. Notice the inadequate assessment of certain pergunnahs, and remark on the necessity of effecting a revenue survey of lands previously to the formation of a settlement of them.

23. We derive satisfaction from observing, that your Honourable Court has been pleased to approve the terms on which the settlement of Bundlecund has been concluded for the years 1217, 1218, and 1219. A copy of paragraphs 46 to 53 has been forwarded to the Board of Commissioners, with instructions to submit to us their mature sentiments on the course which should be pursued, with a view to the attainment of the important objects noticed by your Honourable Court.

24. In communicating the sentiments of your Honourable Court to the Board of Commissioners, we took occasion to observe that we were fully aware of the difficulties which have arisen, as well on the side of the Ryots themselves as on the part of the Zemindars, in enforcing the existing rules regarding the delivery of pottahs; but that those difficulties only rendered it the more necessary that the subject should receive a full discussion, in order that, if the obstacles in question be really insurmountable, other means might be devised for securing the peasantry from the exactions to which it is apprehended they are at present so frequently subjected. We also stated our apprehensions, that the evil above-noticed would continue to exist, until means should be established, on the occurrence of disputed claims, of ascertaining with accuracy and facility the rent which they should individually pay, until an authority should be created for deciding in all such cases with the utmost promptitude.

25. We shall, of course, hereafter communicate to your Honourable Court the result of the reference above alluded to as being immediately connected with the subjects discussed in the commencement of this dispatch.

Par. (89 to 97). Observations on statement of lands sold for arrears of Revenue during 1810-11. Approve orders to Board of Commissioners requiring annual statements, and direct that the Board of Revenue be instructed to furnish a similar one for the Lower Provinces.

41. A copy of paragraphs 89 to 90 has been sent to the Board of Revenue, with directions to conform to the orders of your Honourable Court. The Board of Commissioners has also been required to submit to us any remarks or explanations which the tenor of the observations of your Honourable Court, in paragraphs 92 to 97, may suggest to them. We shall hereafter communicate to your Honourable Court the result of this reference.

Par. (98 and 99). Notice the abuses practised by the Zemindars under the powers of distraint vested in them.

42. The observations which we have submitted to your Honourable Court in the commencement of this letter, preclude the necessity of our replying specifically to these paragraphs.

Par. (100 to 108). Remark on the necessity of placing the office of Putwarry on an improved footing, and of introducing the Putwarry system into unsettled parts of the country.

43. The preceding remark is equally applicable to the subject of these paragraphs. It will be sufficient to observe, that a copy of the paragraphs noticed in the margin has been forwarded to the Board of Commissioners, with directions to prepare and submit to us the draft of a Regulation for amending the constitution of the office of Putwarry, on the principle suggested by your Honourable Court.

63. A copy

(Par. 138). Collectors to be instructed to avoid the use of native designations or to explain them in a marginal note.

63. A copy of this paragraph has been sent to the Board of Revenue and Board of Commissioners, with directions to instruct the several Collectors to conform to the orders of your Honourable Court.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 7 October 1815.

65. In the nineteenth paragraph of our letter of the 2d October 1813, we had the honour to report to your Honourable Court that we had forwarded a copy of the documents which accompanied your dispatch of the 29th January 1813, for the consideration of the Board of Commissioners.

66. The proceedings noted in the margin* contain a letter from the Board of Commissioners, submitting such remarks and suggestions as occurred to them on the important subject discussed in your orders above quoted.

67. The tenor of the observations of the Board of Commissioners, as stated in their report, is calculated to confirm the impression which we have uniformly entertained of the prejudicial and ruinous effects of khas management, and of the impracticability of introducing the Ryotwarree system into these provinces, consistently with a due regard to the interests of Government, or to the rights of the actual proprietors of the soil, as recognized and confirmed by successive legislative enactments.

68. In the fifth paragraph of their letter the Board have justly observed, that in the few instances in which a Ryotwarree settlement could be adopted in the Ceded and Conquered Provinces, the ministry of native agents, in the present constitution of the Revenue branch of the service, appears to be unavoidable, and that the invariable result of the direct interference of the officers of Government in the collection of the mofussil rents of each cultivator, in the instances in which it has been attempted, furnishes grounds for estimating the probable failure of every arrangement of minute detail, where the ministry of native agents may be necessary.

69. We are not prepared to offer our sentiments in detail on the measure suggested in the ninth and following paragraphs of the Board's letter; but we may observe, generally, that whatever benefits to Government or to the public might reasonably be expected to result from the multiplication of European agency, in the mode suggested by the Board, it would be obviously impracticable, in the present state of the civil service, to subdivide every district of the Ceded and Conquered Provinces into assistant collectorships of about four or five lacs each; and we apprehend that any general arrangement of that nature, though adopted on a much more contracted scale, would necessarily be attended with a very considerable addition of expense.

70. The subject of the Board's letter having been brought under the immediate notice of the Right Honourable the Governor General, during his Lordship's residence at Furruckabad, we shall postpone the further consideration of it until his Lordship's return to the seat of Government.

EXTRACT REGULATION XLIV, A. D. 1793.

Regulation XLIV, A.D. 1793.

Section II. No Zemindars, independent Talookdars, or other actual proprietors of land, nor any persons on their behalf, shall dispose of a dependant talook to be held at the same or at any jumma, or fix at any amount the jumma of an existing dependant talook, for a term exceeding ten years, nor let any lands in farm, nor grant pottahs to Ryots or other persons for the cultivation of lands, for a term exceeding ten years: nor shall it be lawful for any Zemindar, independant Talookdar, or other actual proprietor of land, who may have entered into an engagement with any dependant Talookdar, fixing the jumma of his talook for a term not exceeding ten years, or let any lands in farm, or granted pottahs for the cultivation of lands for a term not exceeding ten years, to renew such engagement, lease, or pottah, at any period before the expiration of it, excepting in the last year, at any time during which it shall be lawful for the parties to renew such engagement, lease, or pottah, upon the same or any other

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* Revenue Consultations, 1st July 1815, No. 28.

Regulation XLIV, A.D. 1793.

other terms, for a period not exceeding ten years, calculating from the expiration of the year in which such renewal may take place. All evasions of the prohibitions contained in this section, by entering into two separate engagements, leases, or pottahs, at the same time, dating an engagement, lease, or pottah, subsequent to the period at which it may have been actually executed, or by any other device, shall be considered as an infringement of them; and every engagement fixing the jumma of a dependant Talookdar, and every lease or pottah which has been, or may be concluded or granted, in opposition to such prohibitions, is declared null and void.

Section V. Whenever the whole or a portion of the lands of any Zemindar, independent Talookdar, or other actual proprietor of land, shall be disposed of at public sale for the discharge of arrears of the public assessment, all engagements which such proprietor shall have contracted with dependant Talookdars, whose talooks may be situated in the lands sold, as also all leases to underfarmers, and pottahs to Ryots for the cultivation of the whole or any part of such lands (with the exception of the engagements, pottahs, and leases, specified in sections 7 and 8), shall stand cancelled from the day of sale, and the purchaser or purchasers of the lands shall be at liberty to collect from such dependant Talookdars, and from the Ryots or cultivators of the lands let in farm, and the lands not farmed, whatever the former proprietor would have been entitled to demand, according to the established usages and rates of the pergunnah or district in which such lands may be situated, had the engagements so cancelled never existed.

EXTRACT REGULATION XLVII, A. D. 1803.

Regulation XLVII, A. D. 1803.

Section II. First. No Zemindars, independent Talookdars, or other actual proprietors of land, after having engaged for the triennial, quartennial, or other periodical assessment of their estate, under the proclamation specified in Section 39, Regulation XXV. 1803, and the further provisions stated in that Regulation, and under Regulation XXVII. 1803, nor any persons on their behalf, shall dispose of a dependant talook, or other land tenure of whatever denomination, to be held at the same or at any jumma, or shall fix, at any amount, the jumma of an existing dependant talook or land tenure, for a term extending beyond the term of their own existing engagements with Government, nor let any lands in farm, nor grant pottahs to Ryots, or other persons, for the cultivation of lands, for a term extending beyond the term of their own lease from Government. This rule and prohibition shall be considered to be in force until a permanent settlement shall be concluded, under the Regulations above mentioned; and any lease or engagement given or received in opposition thereto, shall be void and of no effect, as far as regards the amount of rent thereby illegally stipulated, but without affecting any other rights which the parties respectively may possess, or to which they may be entitled.

Second. No Zemindars, independent Talookdars, or other actual proprietors of land, with whom a permanent settlement shall be hereafter concluded for the fixed and perpetual assessment of their respective estates, under the provisions specified in Regulations XXV and XXVII, 1803, nor any persons on their behalf, shall dispose of a dependant talook or other land tenure, to be held at the same or at any jumma, or fix at any amount the jumma of an existing dependant talook or other tenure, for a term exceeding ten years, nor let any lands in farm, nor grant pottahs to Ryots or other persons, for the cultivation of land for a term exceeding ten years. Nor shall it be lawful for any Zemindar, independent Talookdar, or other actual proprietor of land, who may have entered into an engagement with any dependant Talookdar, fixing the jumma of his talook for a term not exceeding ten years, or let any lands in farm, or granted pottahs for the cultivation of lands for a term not exceeding ten years, to renew such engagement, lease, or pottah, at any period before the expiration of it (with the exception specified in the following clause), excepting in the last year, at any time during which it shall be lawful for the parties to renew such engagement, lease, or pottah, upon the same or any other terms, for a term not exceeding ten years, calculated from the expiration of the year in which

Regulation XLVII, A. D. 1803.

which such renewal may take place. All evasions of the prohibitions contained in this clause, by entering into two separate engagements, leases, or pottahs, at the same time; dating an engagement, lease, or pottah, subsequent to the period at which it may have been actually executed; or by any other device, shall be considered as an infringement of them; and every engagement fixing the jumma of a dependant Talookdar, or other tenant of land, and every lease or pottah which has been or shall be concluded or granted in opposition to such prohibitions, is declared to be null and void, as far as respects the jumma or rent thereby illegally stipulated, but without affecting any other rights which the parties respectively may possess, or to which they may be entitled.

Third. Nothing contained in the foregoing clause shall be considered as restricting Zemindars, independent Talookdars, or other actual proprietors of land, with whom a permanent settlement shall be concluded, from cancelling engagements into which they may have entered with any dependant Talookdar for a term not exceeding ten years, at any time during such engagement, or from granting a new lease to such dependant Talookdar, for a period not exceeding ten years from the date of cancelling the former engagements; provided the parties concerned shall be mutually desirous of cancelling the former lease, and of entering into a new one for a term not exceeding ten years, and shall voluntarily consent to the same; and provided further, that the transaction shall not be founded in collusive or fraudulent motives, intended to affect the rights or interests of Government, or of any person or persons. Whenever it shall appear that a former lease has been cancelled, and that a new lease has been granted, before the commencement of the last year of the former lease, without the mutual consent of the parties concerned, or that the parties had been influenced by collusive or fraudulent motives in entering into new engagements of the above nature, such engagements are declared to be null and void, and the former engagements shall be restored, subject to the operation of the Regulations relating to them.

Section V. Whenever the whole or a portion of the lands of any Zemindar, independent Talookdar, or other actual proprietor of land, shall be disposed of at public sale, for the discharge of arrears of the public assessment, all engagements which such proprietor shall have contracted with dependant Talookdars, or other dependant landholders, whose talooks or tenures may be situated in the lands sold, as also all leases to under-farmers and pottahs to Ryots, for the cultivation of the whole or any part of such lands (with the exception of the pottahs and leases specified in Section 7 of this Regulation), shall stand cancelled from the day of sale, provided the public sale for arrears of assessment shall have taken place before the expiration of the second month of the current fussily year, or from the commencement of the ensuing year, in case such public sale shall have taken place at any time after the second month of the current year; and the purchaser or purchasers of the lands, in all such cases, shall be at liberty to collect from such dependant Talookdars or other dependant landholders, and from the Ryots or cultivators of the lands let in farm and the lands not farmed, whatever the former proprietor would have been entitled to demand, according to the established usages and rates of the pergunnah or district in which such lands shall be situated, had the engagements so cancelled never existed; provided, however, that all dependant Talookdars, or other dependant landholders, and all Ryots, or cultivators of land, whose leases and pottahs may become cancelled by a public sale, on account of arrears of assessment under this Section, shall be entitled to receive and to demand from the purchaser new pottahs, in conformity to the tenth and eleventh articles of the proclamation published by the Honourable the late Lieutenant-Governor and the Board of Commissioners in the Ceded Provinces, under date the 14th July, 1802, with the eleventh and twelfth Clauses of Section 53, Regulation XXVII, 1803, and under the rules prescribed in Regulation XXX, 1803, or any other Regulation which may be hereafter passed for the protection and welfare of dependant Talookdars, Ryots, and other cultivators of the soil, in pursuance of the first Clause of Section 35, Regulation XXV, 1803.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated 9*th June* 1815.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 9 June 1815.

(Department of Ceded and Conquered Provinces.)

Letter from, dated 19th June 1813.

(Par. 30 to 34.) Result of the quartennial settlement of the Ceded Provinces, which expired with fusily 1219, or on the 20th September 1812.

Par. 28. The report of the Board of Commissioners, to which you have drawn our atttention in the paragraphs noted in the margin, exhibits the following view of the revenues of the Ceded Provinces during the quartennial settlement.

ALLAHABAD.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	25,97,939	25,08,145	89,794
1217	26,43,630	26,23,275	20,354
1218	26,51,828	26,20,820	31,007
1219	26,88,541	26,62,841	25,700
Total, Rupees	1,05,81,938	1,04,15,081	1,66,855

The jumma of 1219, the last year of the settlement, exhibits an increase of Rupees 3,69,306 upon the jumma of 1215, the year immediately preceding the settlement, and the whole outstanding balance is little more than one and a half per cent. upon the total demand.

BAREILLY.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	24,97,563	23,78,061	1,19,502
1217	28,71,705	28,38,090	33,615
1218	31,98,810	30,50,774	1,48,035
1219	31,65,559	28,68,064	2,97,494
Total, Rupees	1,17,33,637	1,11,34,989	5,98,646

The jumma of 1219 exceeds the jumma of 1215 by Rupees 7,98,264, and the aggregrate outstanding balance exceeds five per cent. upon the aggregate jumma of the settlement. We observe, however, that three-fourths of the arrears of 1219 are expected to be collected, whilst but a very small proportion of the balance of 1218 is considered to be recoverable. We are afraid that the jumma of 1218 was very injudiciously increased to the extent of more than three lacks of rupees, after the increase of nearly four lacks which had taken place in the year immediately preceding. We are not less desirous of cautioning you against rapid additions to the assessment of our territories than against fixing premature limits to it.

CAWNPORE.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	27,17,819	26,82,727	35,091
1217	not stated	26,95,320	30,340
1218	not stated	26,75,869	53,354
1219	27,31,263	26,81,875	49,388
Total in four years, as stated in the Report of the Board ....Rupees	1,09,03,967	1,07,35,791	1,68,173

The average jumma of this province under the quartennial settlement, fell short of the average jumma under the first triennial settlement, by more than two lacks of rupees, and of the average jumma of the second triennial settlement by nearly one lack. We observe, however, that the total balance uncollected at the conclusion of the triennial settlement, did not much exceed one and a half per cent. upon the total demand.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 9 June 1815.

29. The revenue administration of Cawnpore furnishes a striking proof of the fatal effects of over-assessment upon the interests of Government, as well as upon those of the landholders.

ETAWAH.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	28,57,410	27,79,566	77,843
1217	29,93,373	29,30,039	63,333
1218	30,10,546	29,49,866	60,679
1219	30,04,692	28,17,177	1,87,515
Total, Rupees	1,18,66,021	1,14,76,648	3,89,370

The difference between the jumma of Etawah in 1219 and 1215 is Rupees 4,16,499 in favour of the former year. The outstanding balance, at the conclusion of the settlement, was three and three-elevenths per cent. on the total demand, but it was expected to be reduced by subsequent collections to two and a quarter per cent.

FURRUCKABAD.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	9,72,186	9,06,697	65,488
1217	not stated	9,81,591	5,443
1218	not stated	9,75,537	18,023
1219	9,98,766	0,06,494	92,271
Total jumma of four years, as stated in the Board's Report, ...Rupees	39,51,548	37,70,319	1,81,225

In the district of Furruckabad, the increase effected by the quartennial settlement on the previous assessment was very inconsiderable, and the heavy balances outstanding, on account of 1216 and 1219, are ascribed to the severe drought experienced in both those years.

GORUCKPORE.

Years.	Jumma: Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	17,13,625	16,94,156	19,468
1217	not stated	16,78,550	51,450
1218	not stated	17,05,997	35,813
1219	17,75,377	16,99,362	76,014
Total jumma of four years, as per Report ....Rupees	69,60,815	67,78,065	1,82,745

The jumma of 1219 shows an excess on the highest jumma of the former settlement of Rupees 1,67,186, and the total outstanding balance is at the rate of one and five-eighths per cent. on the total demand of the quartennial settlement.

MORADABAD.

Years.	Jumma. Rupees.	Collections. Rupees.	Outstanding Balance. Rupees.
1216	24,24,910	23,85,335	39,574
1217	24,79,617	24,17,549	62,068
1218	24,98,672	24,24,560	74,111
1219	25,46,548	24,16,347	1,30,200
Total, Rupees	99,49,747	96,43,791	3,05,953

The jumma of 1219 exceeded that of 1215 by Rupees 1,48,948. The outstanding balance on account of the quartennial settlement exceeds three per cent:

Revenue Letter to Bengal, Ceded and Conquered Provinces, 9 June 1815.

cent. on the jumma. We observe, however, that the balance of 1219 was still in train of liquidation, and that one half of it was expected to be immediately realized.

30. The omission of fractions in the foregoing abstracts will account for the sums total of collections and balances not exactly corresponding with the sum total of demand.

General Result of the Quartennial Settlement in the Seven Ceded Provinces.

Years.	Jumma. Rupees.	Collections. Rupees.	Balance. Rupees.
1216	1,57,81,454	1,53,34,841	4,46,613
1217	1,64,31,103	1,61,64,496.	2,66,607
1218	1,68,24,452	1,64,03,426	4,21,026
1219	1,69,10,748	1,60,52,161	8,58,586
Total, Rupees	6,59,47,757	6,39,54,924	19,92,832

The total balance, as it stood at the termination of 1219, was somewhat more than three per cent. on the entire demand; but if, as the Board expected, a fourth part of the arrears were afterwards collected, the irrecoverable balance would ultimately be reduced to two and a quarter per cent.

31. The difference between the first and the fourth year's jumma is Rupees 11,29,294; and the difference between the jumma of 1219, the last year of the quartennial settlement, and the jumma of 1215, the last year of the preceding settlement, is Rupees 19,32,864.

32. We concur with you in regarding the foregoing results as highly satisfactory. They are very creditable to the Board of Commissioners, and to the gentlemen employed under them in the collection of the revenue; and they contain a practical refutation of the strained opinions of those who maintain, that periodical settlements interpose insuperable obstacles in the way of improvement, and consequently, that we have nothing to expect, but on the contrary much to lose, by delaying to fix in perpetuity our demand upon the lands.

33. It would certainly have been gratifying to us to be informed that cultivation in the Ceded Provinces had made equal advances with the land-revenue; and the report of the Board of Commissioners is defective, in not conveying any information on this important point. But giving credit, as we do, to the Board, for judicious and prudent management, we must believe that the assessment has not been much, if at all increased, beyond the means of the contributors to pay it; or, in other words, that it has not been considerably increased beyond the ratio in which cultivation has been extended.

34. The effect of a permanent settlement of the lands, such as has been established in the Lower Provinces, is to augment the landlord's rent, not the profit of the cultivator; and it is from neglecting to make this distinction that an inference has been drawn, in our opinion, very unwarrantably, of the incompatibility of temporary settlements with agricultural improvement. The rent of the landlord may be very large, without any part of it being expended in improvements; and, on the other hand, if the cultivator be well paid for his labour, and at the same time reap a fair profit on the capital employed on his farm, he has every necessary inducement to continue his industry, although there should be no surplus to be paid in the shape of rent to the landlord.

Letter from, dated 10th January 1814. (Par. 19 to 32.) Arrangements in the district of Bareilly.

80. We have read the correspondence and proceedings brought before us in these paragraphs with an unusual degree of satisfaction. They relate not only to the settlement which had been concluded, but also, as you justly observe, "to the future security and improvement, not only of the land revenue, but of the different resources which are or may be drawn from the extensive and valuable district of Bareilly."

81.. The settlement, which is for five years (i. e. from 1220 to 1224 inclusive), we find to have been formed under the immediate superintendance of Mr.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 9 June 1815.

Mr. Deane, the junior Commissioner, aided by his two assistants and by the Collector, Mr. Christian. Mr. Deane, as it appears from the letter to you from Sir Edward Colebrooke, the senior Commissioner, dated the 29th September 1813, had for the preceding ten months devoted his attention almost exclusively to the internal management of the revenues of that zillah. His proceedings exhibit the important advantages to be derived even from the temporary application of zeal, ability, and experience, in the administration of an unsettled country, while the exertion of those qualities has, in the present instance, been the fortunate means of developing a series of facts and considerations, which operate in strong confirmation of the views and reasonings which we have of late years enforced, of the expediency, both on public and private grounds, of not proceeding to the measure of permanently settling the revenues in any part of the Ceded and Conquered Provinces, until every practicable information be obtained of their resources and of the rights of Government and of individuals.

82. The terms of the settlement which was effected by Mr. Deane are as follow:

In 1220 .... Rupees	32,67,686
1221	34,52,029
1222	35,84,541
1223	36,53,701
1224	37,11,896

83. Although the jumma of 1220 is said to have exceeded that of the year immediately preceding in the sum of Rupees 1,02,000 only, the revenue of the province is represented to have experienced, in the course of four years, an increase of no less than ten lacks; and we observe that a further increase of five lacks was expected before the termination of the settlement. This expectation seems to be fully warranted by the statements contained in Mr. Deane's report, viz. that "the eastern pergunnahs of the district contain immense tracts of "land, formerly highly productive and populous, but now waste, from the oppressive conduct of the former Government or other local causes, which are "again rapidly advancing in prosperity; that the lands are not assessed to the "full extent of their ability to pay; that they actually did pay more to the "Vizier's Government; and that the wealth accruing to the proprietors from "the former low assessment makes them in a great degree independent of "seasons."

84. With reference to the difficulties described in the fourth and fifth paragraphs of Mr. Deane's report, we deem the present settlement extremely creditable to that gentleman and his assistants.

85. We are also satisfied, by the various important considerations which are submitted, as well in that document as in your letter now before us, of the sound policy of your resolution authorising the division of the district of Bareilly into two collectorships.

86. We agree with you in opinion, that the multiplication of European agency in the collection of the revenues, would tend not only to improve the public revenues, but likewise to protect the people from many abuses which, there is too much reason to apprehend, they are subject to from the misconduct of native officers. But when we advert to the great extent of our territories, to the liberal scale of allowances which has been established for such of our covenanted servants as, from experience and rank in the service, are qualified to fill the station of Collector, and to the caution which is requisite, on our part, in authorizing a certain expense in the expectation of a reimbursement which must ever be more or less precarious, we should have hesitated in sanctioning the appointment of an additional Collector in that district, had it not appeared to be justified by very substantial reasons of a local nature.

87. To the validity of the following reasons, therefore, we have far less difficulty in subscribing, than to those which have been advanced, of a more general nature, in favour of the measure.

88. With a view to the revision of the present settlement at the period of its expiration, and the formation of another (a duty which, you observe, could not

be efficiently performed by a single person), it was undoubtedly of the highest importance that the Revenue officers should be made competent to the task in point of number, and that they should have time, before commencing it, to inform themselves, as accurately as possible, of the extent and produce of estates. The combination alleged to have existed among the landholders, towards the close of the last settlement, to reduce their cultivation, in order to compel the Government to lower the assessment, and the loss of revenue, estimated at not less than two lacks of rupees, resulting from the inability of the Collector to check that combination, on account of the extent of the district, which is stated to comprise twelve thousand Malguzàrs, served strongly to recommend an arrangement calculated to prevent the occurrence of similar mischiefs. To these considerations were added the prospect which, we trust, was not unfounded, of augmenting the public receipts by the recovery of lands alienated by fraud, the introduction of town-duties at the new Collector's head station, and the improvement of the abkarry revenue.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 9 June 1815.

89. We confirm the establishment which you have authorized for the new collectorship of Shajehanpore, amounting to Rupees 1,176 per month; which, we observe, will be covered, to the extent of Rupees 740 per month, by the abolition of the tehsildarry establishment of that pergunnah. The total expense of the revised tehsildarry establishment for the whole district of Bareilly, including both collectorships, amounting to about two and a half per cent. on the jumma, we agree with you is not immoderate.

90. We likewise sanction the donation of Rupees 5,000, which you have authorized to be paid to Unund Ram, as a reward for the services rendered by him in the settlement of a portion of the district of Bareilly, and, as would appear from a letter of Mr. Chamberlain on a former occasion, in the formation of the settlement of Illahabad. Of the policy of granting rewards of this description from time to time, we entertain no doubt, provided that they are strictly confined to persons distinguished by their fidelity and zeal in the public service: we only regret, that instances so rarely occur among the native officers, in which claims to them can justly be preferred.

91. We cannot with too great earnestness recommend to your attention the observations contained in Mr. Deane's letter, on the importance of a proper selection of persons to perform the duties of Collector, in all districts not permanently settled. He justly observes, that "no punctuality of payment for a "length of time, under an efficient Collector, will secure the revenue under a "successor who is not so;" and that "it is not possible for any legislative "provision, or any controlling superintendance of the Board, however alert, to "counterbalance the destructive effects of a want of vigour and intelligence in "the Collector." We have no doubt, as well from the cast and tenour of Mr. Deane's observations, as from what has of late years appeared upon your records, that past experience in the history of the revenue proceedings in the Upper Provinces had forcibly suggested to him the necessity of drawing the particular attention of your Government to this matter. The duty of a Collector is unquestionably far more difficult and arduous in provinces such as we refer to, than in districts where a permanent settlement has taken place. In the Lower Provinces, where, as it is observed by Mr. Deane, the permanent assessment has been introduced, while it bars all further investigation, has given a value to landed property (generally speaking, at least), which can always be realized by exposing it to public sale; and that, where the long-continued mutations of ownership have facilitated transfer, the recovery of an arrear of revenue is simply a mechanical process. But where, as in the Ceded and Conquered Provinces, you are only in the course of introducing such an arrangement; where the ownership cannot be taken with safety from the ancient proprietor, and ought not, if it could, for any but very grave reasons; where purchasers can seldom be got on any, and never on adequate terms, the whole security of the public revenue must rest on the personal activity and judgment of the Collector, in a recourse to prompt measures at the only moment when they can be effectual. Still more is that activity and judgment rendered necessary, in conducting those preliminary arrangements which form the basis of the system to be finally established, which cannot be properly proceeded in without much careful persevering, and laborious inquiry into local institutions and per-

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sonal rights, and on the correctness of which arrangements must necessarily depend the future welfare and prosperity of the country. We must, therefore, pointedly enforce upon you the necessity of nominating no one to a collectorship in the Ceded and Conquered Provinces, who is not qualified for such a charge, by confirmed ability and knowledge to aid and direct him in his course.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 4th July 1817.

(Department of Ceded and Conquered Provinces.)

Letter to, 9th June 1815. (Par. 28 to 34.) Respecting the quartennial settlement of the Ceded Provinces.

Par. 23. We are happy to find that the result of the quartennial settlement of the Ceded Provinces has proved generally satisfactory to your Honourable Court.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 4 July 1817.

24. It does not appear to us necessary to trouble you, in this place, with any detailed discussion in regard to the effects of periodical settlements; but we can assure your Honourable Court, that in all our proceedings under the present system, we are anxiously alive to the importance of avoiding the evils of over-assessment, which your Honourable Court so justly press upon our attention.

25. Our recent dispatches will have satisfied your Honourable Court of the anxiety with which we look to the object of securing the just rights of every class of the agricultural population; and we fully admit with your Honourable Court, that the general advantages of the permanent settlement in the Lower Provinces have, in a considerable degree, been limited by the want of arrangements calculated to protect the inferior classes.

(80 to 91.) Arrangements in the districts of Bareilly and Seharunpore.

50. We have great satisfaction in receiving the sanction of your Honourable Court to the arrangements regarding the districts of Bareilly and North Seharunpore, which are referred to in these paragraphs.

51. It has not, indeed, been found practicable to maintain the full assessment which the settlement in question gave for the years 1223 and 1224.

52. The enhanced demand was, doubtless, in some cases agreed to by the Zemindars then just admitted to engage, either in ignorance of the real capabilities of their estates, or on the prospect of enlarged culture, which their poverty and the circumstances of the season disappointed.

53. The numerous divisions of estates formerly held in farm by a single individual, naturally tended very greatly to increase the difficulty of accurately distributing the revenue of Government, in the proportions which the lands of each Zemindar were calculated to bear.

54. To enforce the enhanced demand generally, would, we are satisfied, have been very seriously to risk the future prosperity of those valuable districts, while, at the same time, their capability of improvement affords an additional motive for present forbearance.

55. The circumstances of the past year have been such as still further to evince the necessity of the measure which we adopted, of relinquishing the enhanced demand of the years 1222 and 1223; and it may possibly be found necessary to carry into effect the arrangements connected with Regulation XVI, 1816, to make even some further reduction.

56. When, however, your Honourable Court consider the magnitude of the jumma still maintained for the year 1222, which amounted for the two districts in question to Rupees 36,39,090, you will not, we trust, hesitate to recognize the necessity of placing the management of these districts under two distinct Collectors.

57. We feel satisfied, indeed, that that measure was indispensably necessary to the securing of the public interest from the most serious injury.

58. The

Revenue Letter from Bengal, Ceded and Conquered Provinces, 4 July 1817.

58. The benefit derived from the labours of the officers by whom the settlement was made, will still be such as justly to entitle them to distinguished approbation; and if they erred in the first instance, by overlooking, in some degree, those circumstances which might have suggested doubts of the expediency of enhancing the jumma to the full extent to which their arrangements carried it, and in scarcely making sufficient allowance for the recurrence of calamity of season, the error must be considered to have been redeemed, by the readiness with which the same officers pointed it out and suggested its correction.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated 16*th June* 1815.

Revenue Letter to Bengal, 16 June 1815.

Letter from, dated 19th June 1813.

(Par. 6 to 18.) Remarks on the Court's opinion, that a detailed collection of the revenue from the cultivators is preferable to the system of farming it.—Regulation I, 1813, regarding the temporary settlement of Cuttack.

Par. 6. As the passage in our dispatch of the 9th September 1812, which occasioned the remarks in the paragraphs noted in the margin, related to the revenue administration of Cuttack, we shall take your general observations, in conjunction with the arrangements which have been adopted for a settlement of that district, under the provisions of Regulation I, 1813, as communicated to us in paragraphs 61 to 63 of of your letter now under reply, and also with the correspondence to which you have drawn our attention in paragraph 10 of your subsequent letter, dated the 10th January 1814.

7. In the eighteenth paragraph of our dispatch from this department, dated the 1st February 1811, we observed that two of your members of the Board of Revenue in 1808 had admitted "their want of knowledge of the boun-" daries and extent of a province of which we came into possession in 1803, " their ignorance of the quantity of land liable to assessment, of its produce " and value, of the state and extent of cultivation, of the nature of the " tenures by which property is held, in short, of the rights and interests both " of Government and the subject; that we could not, in the absence of all " explanation, reconcile that deficiency of information with an assiduous and " actual discharge of the duties confided to the Board." Considering, at the same time, that so little was then known respecting the actual state of Cuttack, we approved of your having deputed Mr. C. Buller, one of the members of the Board, with Mr. G. Warde as an assistant, to superintend a temporary settlement of the district; and we expressed a hope that the information which should be obtained by the Commissioner, in the performance of that duty, would enable you, at some future and not very distant period, to proceed to a permanent settlement of its land revenues, on principles mutually advantageous to Government and the landholders.

8. In the twenty-eighth paragraph of our general dispatch from this department, dated the 29th January 1812, we expressed our disappointment at not having found on your proceedings a report from Mr. Buller on the condition and resources of the province, calculated to remedy the deficiency of information which obtained at the period of his appointment, and which it ought to have been his first business to supply.

9. In the twelfth paragraph of our dispatch, dated the 9th September 1812, we again pressed the subject on your attention; and after noticing the defects of the reports submitted by Mr. Buller and the Collector, we desired that your Board of Revenue should be held responsible for obtaining the fullest information with regard to the internal resources, and every thing having reference to them in that portion of our territories.

10. The documents we have now before us abundantly testify the expediency of those admonitions which we have at different times conveyed to you on this subject. The settlement formed under the superintendence of the Commission appointed in 1808, first for one year and afterwards for two years, was concluded on data which it now clearly appears were most imperfect; and when the triennial settlement concluded by that Commission expired, in fusily 1219, we find an avowal of want of local knowledge repeated, in terms certainly

Revenue Letter to Bengal, 16 June 1815.

tainly not less strong and explicit than those in which it had been made prior to the deputation.

11. Mr. Richardson, whom you deputed, in 1813, to resettle the district, states in one of his letters,* that "no revenue documents are procurable that "can be depended upon, whereby to ascertain the former revenue, or the pre-"sent assets and capability of the lands;" and in another letter,† written also previously to his departure from the presidency, he speaks of being "en-"tirely in the dark with respect to local information, on the extensive and "accurate possession of which alone can any reasonable hope of forming a "settlement, on wise, equitable, or just principles, be founded."

12. We are very far from disapproving of your having deputed Mr. Richardson to that district, under the rules prescribed in Regulation XIII of 1811, being satisfied that a member of the Board of Revenue cannot be more usefully employed than in superintending the settlement of an extensive province; a task, at all times, of great importance, and the right performance of which, in the present instance, must be attended with peculiar difficulty.

13. Mr. Richardson seems, indeed, to have set out with very just notions of the importance of the duty assigned him, and of the necessity of patient and minute investigation and research on the spot, in order to a just apportionment of the demands of Government on a large tract of country, including a great variety of soil and many sources of taxation under different tenures and heads. We know of no method of accurately ascertaining the present assets and capability of the lands, excepting by a hastabood. Unfortunately, we do not find that such a proceeding was prescribed to Mr. Richardson, or that it ever was in agitation; and without either authentic accounts of past and present produce, or a minute investigation of assets, the Commission can have no other data, whereby to regulate their conduct in fixing the amount and distribution of the assessment, than the jumma and collections of former years of the British administration, in the whole course of which it is unequivocally confessed that you have been acting entirely in the dark.

14. With such imperfect data, we do not at all wonder, therefore, to find a representation from Mr. Richardson, a few months after his arrival in Cuttack,‡ "of the very great difficulty he had experienced in ascertaining the "actual resources of the estates in the district, with such accuracy as would "enable him to form the settlement on fair and impartial principles;" and in adverting to the difficulty just mentioned, as well as to the circumstance of the year 1220 (the settlement of which he was appointed to superintend) being nearly half elapsed before he left the presidency, we are not surprized to find it stated in the same letter, that no enhancement of revenue whatever was expected in that year, and that, at the expiration of 1222, a net increase of only Rupees 25,500 was expected beyond the jumma of 1219.

15. It was enacted, by Regulation I, 1813 (passed on the 27th February 1813), that whereas unavoidable delays had occurred in carrying into effect the provision of Section 4, Regulation X, 1812 (passed on the 11th July 1812), in regard to the settlement of Cuttack, a settlement of the zillah should be made, first for the period of one year, afterwards for the period of two years; and that, on the expiration of the year 1222, a permanent settlement should be concluded of such lands as may be in a sufficiently improved state of cultivation to warrant the measure, conformably to Regulation X, 1812.

16. The causes of the unavoidable delay alluded to in the preamble of Regulation I, 1813, should have been explained, either in your letter or proceedings, seeing that you were thereby reduced to the necessity of offering to the landholders their lands, in the year 1220, on the same terms on which they had been held in 1219, the last year of the triennial lease; and it even appears doubtful whether you could proceed legally against the estates of defaulters who declined to accede to those terms.

17. In the letter from Mr. Richardson, dated 5th October 1813, to which you have drawn our attention in the tenth paragraph of your dispatch of the 10th

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* Dated Calcutta, 6th January 1813. † Dated the 24th January 1813.
‡ Letter dated 5th October 1813.

Revenue Letter to Bengal, 16 June 1815.

10th January 1814, we do not discover any confirmation of the opinion given in your letter now before us, as to the most eligible mode of realizing the public revenues: on the contrary, some of the facts stated by Mr. Richardson strongly corroborate the objections to which, we informed you, in our dispatch of the 9th September 1812, we considered the practice of farming the land-revenue of Government to be liable, while they, at the same time, shew how very necessary it is to ascertain, with tolerable correctness, the actual resources of a country, before an assessment can be established that shall, on the one hand, not be oppressive to the cultivators, and on the other, shall satisfy the fair and reasonable demands of the state.

18. After mentioning that the very small estates only were so improved in their resources as to admit of any increase of assessment, Mr. Richardson says, " The individuals who tendered for the farms of many estates at a very con-" siderable increase, on the formation of the last settlement, were either de-" ceived with regard to the actual resources of the estates and their capability " of improvement, were needy speculators without any accurate information " by which they could be guided in making the offers, or were actuated by " motives of enmity towards the proprietors. Under one or other of these " descriptions, I believe, nearly the whole of the farmers may be included. " The revenues were realized by them, during the first two years of their " leases, by the most oppressive exactions from the Ryots, and during the " last, the public dues were recovered by the sale of the property of the sure-" ties." He goes on to state, that the estates, the revenues of which had been let in farm, were so impoverished, that a reduction of the jumma would be requisite, and that he even entertained great doubts whether he should be able to assess them at the jumma of the year 1216.

19. With these facts before him, we very much approve of Mr. Richardson's resolution to conclude a settlement with the proprietors in all practicable cases, though on terms apparently less favourable than could be obtained from speculators. It would have given us additional satisfaction to have heard, that in cases where it might be impossible to conclude a settlement with the proprietors, without a greater sacrifice than would be justifiable, Mr. Richardson had followed the example of the Commissioners in the Upper Provinces,* by forming engagements with the higher order of peasantry; an arrangement which, they say, they have found to be *the most substantial and successful of all others.*

20. We cannot agree, under present circumstances, in the application to the province of Cuttack of Mr. Richardson's sentiments, with respect to the benefits which result from a permanent settlement. There could not, in our opinion, be a more indefensible proceeding, than finally to decide on the rights of individuals and the interests of Government, in a state of declared ignorance respecting both.

21. Although it cannot be expected that, under a lease for so short a period as two or three years, much capital will be expended on improvement, we nevertheless, for the reasons given in your Secretary's letter of the 27th February 1813, admit the propriety, under all the circumstances, of the instructions conveyed to Mr. Richardson to make a settlement for the current year, and another temporary settlement for the two subsequent years.

22. It is stated in the same letter, that the Governor-General in Council did not discern much difference, in so far as regarded the prosperity of the country, between a settlement for two, three, or five years; because towards the close of the term, whatever it might be, agricultural improvement would be checked, either by the uncertainty of the proprietors retaining possession of their estates, or from the prospect of obtaining a lighter assessment, by allowing the lands to remain partially waste.

23. Were we to acknowledge the full force of this objection to periodical settlements, still it would not follow, that we should abandon all future claim on the waste lands. Under the provisions of Regulations X of 1812 and I of 1813, a perpetual settlement will be concluded, at the close of 1222, of all such estates as may be in a sufficiently improved state of cultivation to warrant the

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* Commissioners' report, dated 23d August 1813.

Revenue Letter to Bengal, 16 June 1815.

the measure, the right being still reserved to Government of assessing the waste lands in proportion as they are brought into cultivation, and preparatory to their being gradually included in the perpetual settlement. We know not, indeed, how this process can be gone through, without a survey of the land previous to the partial settlement in perpetuity, which will take place in 1822, and an accurate register of the lands which may be brought into cultivation subsequently to the conclusion of that settlement.

24. But we are by no means disposed to admit the proposition, that periodical settlements are necessarily fatal to improvement; and we are fortified in our opinion, not only by the testimony of a gentleman of great knowledge and experience, who took an active part in the measures preparatory to the introduction of the permanent settlement into Bengal, but by our recent experience of their effects in the Western Provinces. Mr. Shore observes, in his minute dated the 18th June 1789, " Whether the proportion of jungle is more or less " than a third of the Company's territorial possessions in Hindostan, I know " not; but with respect to the past, I am, from my own observation, as far as " it has extended, authorized to affirm, that since the year 1770, cultivation " has progressively increased, under all the disadvantages of variable assess" ments and personal charges: and, with respect to the future, I have no " hesitation in declaring, that those Zemindars who, under confirmed engage" ments, would bring their waste lands into cultivation, will not be deterred " by a ten years' assessment from attempting it. If, at this moment, the Go" vernment chose to confer grants of waste land in talookdarry tenure, under " conditions that no revenue should be paid for them during five years, and " that, at the end of ten, the assessment should be fixed according to the gene" ral rates of land in the districts where the tenures are situated, they would " find no difficulty in procuring persons to engage, even upon less favourable " terms. If I mistake not, the grants in Ramgur were precisely upon these " principles, which are conformable to the usage of the country."

25. In looking into the revenue accounts of the Ceded and Conquered Territories, which have been administered under short leases of three and four years, we find that, in the space of eight years, the land revenue has improved, to the amount of above fifty lacks of sicca rupees;* from which we may infer, that cultivation has, in the same period, been proportionably extended. The average of the land revenue of the Ceded Provinces, in the four years beginning with 1805-6 and ending with 1808-9, was Sicca Rupees 1,45,76,881, and in the subsequent four years it was Sicca Rupees 1,65,70,272. The averages of the corresponding periods in the Conquered Provinces were Sicca Rupees 87,33,736, and Sicca Rupees 1,17,51,396; shewing an increase, in the one case, of Sicca Rupees 19,93,391, and in the other, of Sicca Rupees 30,17,660. If the revenues of the year 1813-14 were included in the latter average, the improvement would appear much more considerable.

26. We shall expect to be furnished with the result of Mr. Richardson's researches in Cuttack, which will, we trust, serve to lay the foundation of a just and steady administration of the revenues of this province, and that his measures will be duly followed up by the Collector.

27. We shall be happy to receive, as you have given us reason to expect, a communication of the sentiments of the present Governor-General on the various questions connected with the realization of our land revenue, after he has had time to consider them with the deliberation due to a subject, in which, as you justly remark, are involved the interests of the state and the welfare of the community.

EXTRACT

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* Average of land revenue in the Ceded Districts in four years, 1805-6 to 1808-9 .... Sicca Rupees	1,45,76,881	
Ditto, in four years, 1809-10 to 1812-13........	1,65,70,272	
Increase		19,93,391
Average of land revenue in the Conquered Provinces in four years, 1805-6 to 1808-9	87,33,736	
Ditto, in four years, 1809-10 to 1812-13........	1,17,51,396	
Increase		30,17,660
Total increase .... Sicca Rupees		50,11,051

EXTRACT REVENUE LETTER *from* BENGAL,
Dated 4th July 1817.

Revenue Letter from Bengal, 4 July 1817.

Letter to, 16th June 1815.

(Par. 6 to 26) Observations on the revenue administration of Cuttack. Approve of Mr. Richardson's deputation; call for a report of his proceedings.

Par. 4. The communications in respect to the revenue affairs of Cuttack, which have been made to your Honourable Court, since the dispatch to which these paragraphs refer, appear to us to render unnecessary any detailed discussion in reply to the observations and orders contained in them.

5. The result of Mr. Richardson's researches has already been submitted to you, and the last dispatch from this department, under date the 1st November last, will have put your Honourable Court fully in possession of the views entertained by this Government, in regard to the future management of the district in question.

6. Your Honourable Court will thence have learned the great anxiety with which we have directed our attention to the means by which (without having recourse to those minute measurements and scrutinies which have always proved so fertile of abuse) that information may be supplied, the want of which has hitherto impeded the settlement of that district on proper principles.

7. From the proceedings regarding Cuttack, to which your attention was drawn in that dispatch, as well as from the actual provisions of Regulation VI, 1816, your Honourable Court will have observed, that we have, in the strongest manner, impressed on the several Revenue officers our opinion that the settlement should be made, as far as practicable, with the actual proprietors; and in the event of the actual proprietors being unwilling to engage on such terms as are compatible with the just claims of Government, that a decided preference should be given to the system of taking engagements from the heads of villages, instead of having recourse to the ordinary farming system.

8. This course would appear to be strictly in conformity with the wishes of your Honourable Court.

9. The instructions which we have issued for the guidance of the officer in charge of the revenue administration of Cuttack, enforcing the necessity of marking, as clearly as possible, the limits of the several estates, and of distinctly reserving the right of Government to draw additional revenue from the waste lands which may not be included within the engagements of the proprietors, will likewise, we trust, be found to accord with the views entertained by your Honourable Court, and will, we hope, entirely guard against the embarrassment which has been experienced in Bengal and Behar, in reconciling the rights of Government to the revenue of lands brought into cultivation since the period of the permanent settlement, with the rights expressly or virtually guaranteed to individuals by that transaction.

10. In explanation of the delay which your Honourable Court observe occurred in the formation of the settlement of Cuttack for the year 1220, we beg leave to remark, that the orders of your Honourable Court, disallowing the permanency of the settlement of the preceding year 1219, did not reach India until a considerable portion of that year had elapsed, and that, consequently, when Regulation X, 1812, which gave effect to your Honourable Court's instructions, was passed, little more than two months of the period of the existing settlement remained.

11. It was consequently quite impracticable for Mr. Richardson to conclude a new settlement for the year 1220, so as to obviate those inconveniences which have been so strongly remarked upon by your Honourable Court. It is not, of course, incumbent upon us to enter into any defence of the measures pursued by a former Government; but we have deemed the above explanation necessary, for the satisfaction of your Honourable Court. It will, we trust, be sufficient to satisfy you that the delay, which has so justly attracted your notice, was attributable to no remissness on the part of the local Government, and may serve also to account for their having deemed it necessary to explain its cause to your Honourable Court.

(27.) Expressing a wish to be furnished with the sentiments of the present Governor-General on the realization of land revenue.

Revenue Letter from Bengal, 4 July 1817.

12. Your Honourable Court will have already received a copy of a minute delivered in by the Governor-General, on his return from the Upper Provinces, containing a full communication of his sentiments on the most important of the questions connected with the administration of the land revenue of this country.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 7th October, 1815.

Letter to, dated 28th October 1814. (Par. 76 to 91) Notice Mr. Dowdeswell's minute, recommending the revival of the office of Canoongoe, and regret its suppression.—Recommend also the placing of the office of Putwarry on an efficient footing.

Revenue Letter from Bengal, 7 October 1815.

Par. 24. We shall give every possible attention to the observations contained in these paragraphs; and, in the mean time, the Board of Revenue have been furnished with a copy of paragraphs 79 to 91, and directed to make the remarks and suggestions of your Honourable Court objects of their early and particular attention. It is our intention shortly to furnish the Board of Revenue with more explicit instructions regarding the revival of the office of Canongoe, and the reform of the office of Putwarry, in the districts subject to their superintendence, with a view to the more easy adjustment of disputed claims between landlord and tenant, and generally between all persons from the sudder Malguzar to the actual cultivator of the soil, and to the accomplishment of the other objects, for which those instructions were so eminently useful previously to the year 1793. It appears to us to be an object of primary importance to take into consideration the means which should be employed, in conjunction with the agency of the offices of Canongoe and Putwarry, for the purpose of accurately ascertaining the extent and boundaries of estates. The determination of this question will materially facilitate the partition of estates among individuals, and Government will thereby be enabled to derive a revenue from lands which, under the orders of your Honourable Court, are liable to a separate assessment.

65. On the proceedings noted in the margin* is recorded our correspondence with the Board of Revenue, respecting certain lands in the district of Chittagong, recently brought into cultivation, and now proposed to be subjected to assessment.

66. The proposed arrangement appearing to us to be consistent with the principles on which the permanent settlement was formed in that district, we approved of the measures proposed by the Board of Revenue to be adopted for measuring certain spots, with a view to the assessment of those lands which might appear to have been recently reduced to cultivation.

67. For the progress of those measures we beg leave to refer your Honourable Court to the letter of the Board of Revenue, recorded on the proceedings of the 4th October,† enclosing the reports of Mr. Hunter, who had been deputed for the purpose of measuring and assessing the lands in question; and it will, no doubt, be satisfactory to your Honourable Court to observe, that an increase may be anticipated in the general assessment of the district under the arrangements above alluded to: nor is it too much to hope, that such resumptions may be carried, in that district, to an extent which may prove of importance, even in the general scale, should it be found practicable to combine with the revival of the office of Pergunnah Canongoe and the reform of the office of Putwarry, an official establishment for making topographical surveys in a scientific and expeditious manner. Your Honourable Court has been already apprized that all these objects at present engage our particular attention.

EXTRACT

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* Revenue Consultations, 9th November 1813, No. 12; 8th July 1814, No. 6; 13th August, No. 4; 25th November, No. 2; 4th October 1815, No. 63.

† Revenue Consultations, 4th October 1815, No. 63.

EXTRACT REVENUE LETTER *to* BENGAL,
Dated the 29th October 1817.

Letter from, dated 7th October 1815. (Par. 65 to 67.) Proceedings relating to the proposed assessment of certain lands in the district of Chittagong, which have been recently brought into cultivation.

Revenue Letter to Bengal, 29 October 1817.

Par. 21. WE approve generally of the proceedings referred to in these paragraphs.

22. In so far as respects the lands in the Noabad Mehal, there appears to have been a great want of attention in some quarter, in not enforcing upon the landholders an earlier compliance with the terms of the settlement concluded in 1801. The conditions of that settlement are not distinctly stated in the correspondence now before us; but it appears that, in the above-mentioned mehal, 845 dhoons of land fit for cultivation, and supposed to be capable of being made to yield an annual rent of Rupees 13,397, ought to have been brought upon the jumma of Government in 1805, or at least that a proportionate assessment should have been made, at that period, upon such of the lands as were then brought into cultivation, and that the assessment of the remainder should have kept pace with the further progress of cultivation. In neither case, however, were the conditions of the settlement enforced; 125 dhoons only having been brought under assessment in 1805, at a jumma of Rupees 1,931: nor was any scrutiny subsequently directed, until the close of 1813, for the purpose of ascertaining the extent of the cultivated lands, although doubts had been expressed by the Collector of the correctness of the measurement executed in 1805, and notwithstanding a proposition had been made by the Collector, in 1809, for a new measurement of the lands, on which proposition, however, we do not find that any orders were passed. The Board of Revenue having stated, in their letter of the 26th November 1813, that there was reason to believe that the whole of the lands had been brought into a productive state, a measurement of them was at length very properly directed by you to ascertain the fact. The result of the measurement of twenty-six villages exhibits an excess of 395 dhoons of maal or assessable lands, now yielding a rent of Rupees 6,320 per annum, and which, it is admitted, ought to have been assessed at that rate ever since 1805. In these villages alone, therefore, Government has been a loser, to the extent of from 60,000 to 70,000 Rupees, in consequence of a want of vigilance on the part of those whose duty it was to assert its just rights. Lands in other villages have also been assessed at Rupees 5,280 per annum; and, in all probability, they ought to have been paying at this rate for several years, had the public interests been duly attended to.

23. A number of other abuses, connected with the revenue administration of the district of Chittagong, were brought to the notice of your Government by the Collector, in the course of 1813: but we do not deem it necessary to advert to them in detail, as we observe that measures are at length in train, which we trust will lead to their correction. Were we of opinion that any of the arrangements which you had it in contemplation to adopt, with a view to the assessment of lands which have hitherto been exempt from paying revenue to Government, went to infringe upon the rights acquired by the Zemindars under the permanent settlement, or that they tended even, under any fair construction, to shake their confidence in the stability of that settlement, we should most assuredly discountenance them: But *the decennial settlement in Chittagong having, in almost all cases, been formed on specific quantities of land,** it follows that all land, in such instances, not included in that settlement, is still liable to assessment; and that the quantity of land which it is competent for Government to assess, may be ascertained by a comparison between the extent of land for which the decennial settlement was concluded, and the extent of land actually in cultivation. On the former point, we conclude that information may be obtained from the revenue records of the time when the decennial settlement was concluded; but for a knowledge of the latter, we must wait the result of the measurement which you have ordered to be undertaken.

24. It is satisfactory to us to remark, that the measurement is to be conducted under the personal superintendence of the Assistant Collector, as no dependence can safely be placed on measurements executed by Aumeens in the absence of such control.

25. The

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* Letter of Board of Revenue, dated 6th May 1814.

Revenue Letter to Bengal, 29 October 1817.

25. The numerous evasions of the just demands of Government, which appear, from the papers now before us, to have been practised in the district of Chittagong, may, we think, be ascribed principally to two causes: first, to the native officers of government employed in the Judicial and Revenue departments of the service having been permitted to possess themselves, by purchase or by fraudulent means, of considerable tracts of land, whereby their interests were placed at direct variance with their duties; and, secondly, to the total removal of all check upon the Zemindars, by the abolition of the office of Canongoe, without the substitution of any office of a similar kind, or any provision having been made for securing the performance of the duties of that office, and to the state of inefficiency into which the office of Putwarry has fallen in the Bengal provinces. To the last-mentioned evil we have had frequent occasion to call your attention in our correspondence from this department; and we are much pleased to find, from the latest advices which we have received from you, that directions have been issued to your two Revenue Boards, to consider and report upon the most proper means of restoring those offices to a state of efficiency.

26. The practical effects of permitting the native officers of Government employed in the Judicial and Revenue lines of our service to become the purchasers of zemindarry estates, merit the most serious consideration; and we shall await with anxiety the receipt of the information which we have called for on this subject, in paragraphs 74 and 75 of our Revenue dispatch, dated the 8th April 1817.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 7th October 1815.

Revenue Letter from Bengal, 7 October 1815.

Par. 68. We have the honour to submit to the particular notice of your Honourable Court the able and comprehensive report of Mr. Richardson, on the conclusion of his mission to the province of Cuttack. That report is recorded on our proceedings of the annexed date;* and although it may not appear to contain those minute details which form the true and proper basis of a settlement of the land revenue, we cannot doubt that it will appear to your Honourable Court to afford a satisfactory proof of Mr. Richardson's zeal, talents, and spirit of research. We do not deem it necessary, in this place, to enter into any particular discussion of the various points noticed by Mr. Richardson, our general sentiments on which will be found in our reply to his letter, to which we beg leave to refer your Honourable Court for more particular information.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated 29th October 1817.

Letter from, dated 7th October 1815. (Par. 68.) Referring to a statistical report, by Mr. Richardson, on the District of Cuttack.

Revenue Letter to Bengal, 29 October 1817.

Par. 27. Mr. Richardson's report contains some interesting and valuable information respecting the district of Cuttack; but it certainly does not, as you very justly observe, contain those minute details which form the true and proper basis of a settlement of the land revenue. The facts we have noticed in our last letter from this department, as well as in former letters of no distant dates, fully convince us, that the interests of the Company are suffering from a want of that knowledge of the resources of the country, of the respective rights of Government and of those who stand between them and the actual occupants of the soil, as well as the rights which belong to this last-mentioned description of persons, without which we continue to be persuaded that no revenue system in India can be established on a solid foundation, or be administered with permanent success. We shall not dwell upon this important consideration, inasmuch as your late dispatches from this department, on the administration of the unsettled countries, afford to our minds the gratifying assurance, that it is one to which the attention of your Government is now particularly directed.

28. The tributary mehals in this district (being twenty-nine in number) appear to be distinguished from the mogulbundee by this circumstance,—that the

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* Revenue Consultations, 18 March 1815, No. 29.

Revenue Letter to Bengal, 29 October 1817.

the rents payable to Government are fixed in the former, whereas in the latter they are unfixed and variable. We further observe, that of these tributary mehals, thirteen are stated to be subject to our laws and Regulations, whilst sixteen are exempted from their operation. This being the case, we should have been glad to have been informed, not only of the grounds on which our laws and Regulations have been partially introduced, but of the effects of their introduction upon the tranquillity and general prosperity of those parts of the country where they obtain, compared with the state of the districts which still continue under a different system of judicature. Explanations are also desirable, of the grounds on which the Zemindars, in one portion of the province, have been subjected to a fixed, and in most instances apparently inconsiderable tribute, whilst the lands of the other portion remain subject to the ordinary rules of assessment.

29. The propriety of designating these tributary Zemindars, who possess tracts of country extending, in some instances, from one hundred to one hundred and eighty miles, as proprietors, and of considering these large demesnes as landed estates, ought not surely to be admitted, without full investigation. An incautious admission of this sort might have the effect of compromising the rights of a numerous class of individuals, and occasion much future embarrassment, as we know it has in other provinces under your presidency.

30. Mr. Richardson states, that there is reason to believe that these tributary chiefs are guilty of great excesses, where exempt from the influence of British laws; but he, at the same time, expresses an opinion, that the introduction of the Bengal code, and more especially of the police-laws, into the tributary mehals of Cuttack, would be very inexpedient, and productive not only of much expense, but of great evil, for many reasons.

31. In this opinion we perfectly coincide. We conceive that nothing can be more unwise on general grounds, or would tend more effectually to defeat its own objects, than a hasty attempt to give an indiscriminate operation to laws, even supposing them to be thoroughly good in themselves and well adapted to other portions of our territory, without a deliberate consideration of their local fitness; which cannot be safely decided upon, until we have attained a satisfactory knowledge of the situation and circumstances of the people for whom we are called upon to legislate. It will be the duty of the superintendent of the tributary mehals, in the first place, carefully to study the manners, the habits, feelings, and prejudices of the inhabitants of all classes; to establish a certain personal influence over them, by the temper, judgment, and humanity of his proceedings; to familiarize them with the European character, by exhibiting to them its most estimable qualities; and to collect information respecting the existing institutions of the country, the abuses that have crept into them, and their capabilities of being reformed and rendered practically useful under proper Regulations duly enforced.

32. It appears, from the reports of the Judges of Circuit, that crimes of deep criminality are far less frequent in Cuttack than in many other districts, which have been for a much longer time subject to our authority. This circumstance, of itself, would lead us to infer favourably respecting the native institutions of the country: and if these can be preserved and restored to a state of salutary efficiency, where they have degenerated or been perverted, we are decidedly of opinion that a system of administration, founded on this basis, would prove far more acceptable, and more beneficial in practice, than one more perfect in theory but less suited to the people who are to live under it.

33. We refer with particular interest, upon this occasion, to the luminous minute of the Governor-General, dated September 1815, upon the general state of the Revenue administration, and also to his Lordship's minute of the 2d October, upon the operation of the present judicial system, particularly as it is connected with that of the revenue.

34. You will have seen, from our instructions of the 9th November 1814, how anxiously our attention had been directed to the means of applying a remedy, which might prove effectual, towards the removal of the evils which it was but too evident, from the records of your Government, did prevail, and which Lord Hastings has so forcibly described.

35. The

Revenue Letter to Bengal, 29 October, 1817.

35. The proceedings of the Commission which, under our orders of the 4th May 1814, was formed at Madras, for the express purpose of endeavouring to apply that remedy, merit your particular attention; and we desire, if the whole of the proceedings relative to that Commissron should not have been sent to you, that you do call upon the Government of Madras for a complete copy of them, including the minutes that were recorded, and all the correspondence that took place with the Commissioners, with the court of Sudder Adawlut and the Board of Revenue, and between that Court and Board and the Judges and Collectors in the interior of the country.

36. We are the more desirous that you should take a particular review of those proceedings, because they may assist you in prosecuting the revision of your own system of administration, revenue as well as judicial, and may either enable you to suggest further modifications to the Government of Madras, or to confirm them in their resolution to carry into full effect the measures that have been adopted upon the recommendation of the Commissioners.

37. Our hope that these measures will prove effectual is much strengthened, by the coincidence of our opinions, as expressed in the dispatches already referred to with the sentiments of the Governor-General, in favour of the ancient institutions of the country.

38. A recent communication from Bombay illustrates the advantage of reverting, where circumstances enable us to do so, to ancient Hindoo systems of administration, and putting into full activity the village institutions. The letter of the 10th June 1815, to which we allude, and our reply thereto, dated the 9th April 1817, will be communicated to you by the Bombay Government.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated 2d April, 1817.

(Department of Ceded and Conquered Provinces.)

Letter from, dated 29 November 1814. (Par. 22 and 23.) Statements of land advertised and sold for the liquidation of arrears due on account of the public assessment for 1811-12 and 1812-13.

Par. 16. The statements referred to in these paragraphs exhibit the following particulars of the sale of lands for arrears of assessment in the Ceded and Conquered Provinces, and the Province of Benares, in the two years, 1811-12 and 1812-13, respectively.

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		Jumma of Lands actually sold.	Sale Price.	Number of years purchase, reckoning the proprietor's profit at 10 per cent. on the Jumma.		
		Rupees.	Rupees.	Years.	M.	D.
In 1811-12.	Ceded Provinces	1,81,818	1,06,905	5	10	17
	Conquered Provinces ...	20,211	10,002	4	11	20
	Benares....................	84,149	1,33,774	15	11	7½
	Total, Rupees	2,86,178	3,40,681	7	3	1½
In 1812-13.	Ceded Provinces	2,12,579	1,26,555	5	11	13
	Conquered Provinces ...	1,54,163	45,619	2	11	8
	Benares....................	51,911	1,05,345	20	3	15
	Total, Rupees	4,18,653	2,77,519	6	7	17

17. We entered fully into the subject of the sale of lands for arrears of assessment, and on other points collaterally connected with it, in paragraphs 89 to 108 of our dispatch from this department dated 6th January 1815, and we embrace the present opportunity of calling your attention to the observations and instructions therein contained.

18. With

Revenue Letter to Bengal, Ceded and Conquered Provinces, 2 April, 1817.

18. With reference to the remark in your letter now under reply, respecting the difference in the value of landed property in the permanently-settled provinces and in those under temporary settlements, and in pursuance of the suggestion contained in paragraph 98 of our general Revenue dispatch, dated 8th April 1817, we desire that you will furnish us with your own sentiments and the opinion of the Board of Commissioners, as to the practicability and expediency of devising some means of realizing arrears of revenue in the territories subject to temporary settlements, without resorting to a sale of the defaulter's lands. In considering this question, it will be useful to ascertain, whether the sales which now take place affect principally or exclusively lands, the revenue of which is under farm; or whether, and in what relative proportions, they are enforced against the lands occupied by the village Zemindars paying their rent direct to Government. We are aware that the provisions in the Regulations apply indiscriminately to all lands from which arrears of the public demand are due, by whatever tenure they are held: but it is of importance to ascertain, whether, in point of fact, decrees of sale are most frequently enforced against lands, the revenues of which are realized through the medium of farmers, or lands the revenues derived from which are paid directly to the officers of Government by the proprietors themselves. In the former case, the sale operates as the transfer of a contract, and not as a conveyance of the fee-simple of the right from one individual to another. The frequency of such transfers would constitute a strong objection to the revenue farming-system, particularly when coupled with its other disadvantages. In the latter case, we are inclined to think that the extreme measure of resorting to a sale of defaulter's lands may, in many instances, be avoided, by activity and vigilance on the part of the Collectors in realizing the demands of Government, as they become due, under the powers now vested in them by the regulations: but should those powers be deemed insufficient, it deserves consideration, whether it would not be more advisable to enlarge them, than to rest the security of Government for the payment of its revenue upon the attachment and sale of estates, a species of security which involves great individual hardship, more especially in the Ceded and Conquered Provinces, where, until within a very few years, the settlements were formed upon data the most vague and imperfect. In the Conquered Countries, the security to the public revenue afforded by sales has, indeed, not unfrequently proved greatly inadequate to the object for which it is intended to provide, the lands of whole villages having sold for a few rupees.

Letter from, dated 31st January 1815. (5 to 8.) Settlement of Bareilly and Shajehanpore for five years.

55. The following are the terms on which a quinquennial settlement is stated to have been concluded of the districts of Bareilly and Shajehanpore:

	Bareilly.	Shajehanpore.
1220	Rupees 20,71,879	Rupees 11,91,477
1221	22,49,578	12,41,462
1222	23,42,570	12,96,519
1223	23,98,752	13,17,044
1224	24,42,622	13,35,265

56. The jumma of the last year of the settlement exhibits an increase of Rupees 6,12,482 upon the quartennial settlement, and of Rupees 14,73,188 upon the jumma of the two triennial settlements; and we are happy to observe, that notwithstanding this large increase, you see no reason to entertain any apprehension respecting the stability of the present settlement.

57. Considering the unsatisfactory state of the districts towards the close of the quartennial settlement, as described in the second paragraph of the report of the Board of Commissioners, dated 20th September 1814, arising from a general combination among the Zemindars to diminish the cultivation of their estates and to throw up the management of them, with the view of compelling Government to form arrangements with them on reduced terms; the very heavy balance outstanding against the country, from the absconding of the Malguzars and desertion of the ryots; the gross abuses which are represented to have been committed by the Tehsildars, in conjunction with the principal officers of the Sudder Cutcherry, and for which the collector ought to have been called to account; and the total inexperience of Mr. Law, whom you had appointed to that office at a very critical period; we very highly approve of the motives

Revenue Letter to Bengal, Ceded and Conquered Provinces, 2 April, 1817.

which induced Mr. Deane to propose to undertake the superintendence of the settlement in person, and which influenced the Board of Commissioners, on their own responsibility, to accede to that proposition, and at the same time to depute Mr. Christian and Mr. Calvert, two of their own officers, to assist in this important arrangement, the execution of which reflects great credit on all the parties (including Mr. Chamberlain) immediately concerned in it.

58. The state of Bareilly, towards the conclusion of the quartennial settlement, furnishes by no means a solitary instance of disorder and confusion at the approaching termination of temporary settlements. Circumstances, very similar in their nature, were brought to your notice by Mr. Richardson, as having taken place at the conclusion of the last settlement in Cuttack; and for the purpose of preventing their recurrence, he recommended a re-settlement of that district, two years at least before the expiration of the present one. We apprise you, in paragraph 87 of our general letter from this department, dated 8th April 1817, of our entire concurrence in that suggestion, which we think equally applicable to the temporary settlements in the Upper Provinces, and on which we accordingly direct you to act in the future administration of these provinces.

59. We have, in a preceding paragraph of this dispatch, as well as on former occasions, expressed our disapprobation of the practice of farming the revenues of large tracts of country in our more recently acquired territories, to adventurers or strangers having no interest in the soil and no common feeling with its inhabitants. The general objections to which the farming system is certainly liable are not so applicable to those instances, which appear to be numerous, in Bareilly and Shajehanpore, wherein a settlement has been concluded with the village Mokuddums in the absence of proprietors, or on their refusal to enter into engagements for their estates on reasonable terms. The Board of Commissioners remark, in the thirty-ninth paragraph of their report, that "the " interest of the Mokuddums in the welfare of the estate is scarcely less than " that of the proprietor himself;" and in the fifty-ninth paragraph they recommend to your confirmation the engagements which had been entered into for part of the Pergunnah of Ojaon with the Mokuddums, as being " most " advantageous to Government in point of security as well as amount of re" venue, and as being most beneficial to the Pergunnah at large, and to the " interests of the agricultural population;" and, in the tenth paragraph of the Board's report they suggest, " that it may be expedient, at a future settle" ment, to recognize a proprietary right in all the Mokuddums who may have " been in possession during the whole period since the cession, until a better " right can be established against them by a judicial decision." Our opinion decidedly is, that a proprietary right should be no further acknowledged in the Mokuddums, than as concern the lands to which they have a possessory claim, and that the same right should, on the same principle, be admitted in the case of the other occupant cultivators.

60. We regret that the Board of Commissioners should have recommended a measure, so objectionable in principle, as that of farming the pergunnah of Khyragurh to Captain Hearsey; and we fully approve of your orders of the 12th February 1814, directing the provisional engagement which they had formed with him to be cancelled.

61. We have perused, with particular interest, that part of the Board's report (paragraphs 145 to 147) in which they alluded to an important document, by which they had been guided in the settlement of individual estates, and in admitting or excluding parties claiming a right of property.

62. This document, which is denominated the *Duhsemee Ketaub*, is stated to have been compiled in the year 1802, under the instructions of Mr. Deane, then Collector of Bareilly, and to have been kept as a record of general reference on all points connected with the property, possession, or revenue of the lands of the district. " With a view of meeting the changes of property " attendant on two revolutions, the usurpation of the Rohilla Patans and the " conquest by the Nawaub Vizier, two columns of this register exhibit, under " the description of Malik Kudeem and Malik Hal, the ancient proprietor " known to the Canongoe records and the more recent occupant. Where no

" claimant

Revenue Letter to Bengal, Ceded and Conquered Provinces, 2 April 1817.

" claimant to the title of the former had been hitherto forthcoming, or where the latter could shew a preferable title, either by prescriptive possession or by documents conferring a right of property, the latter has been invariably recognized; but in a large majority of cases, the title of the former is not disputed, and in many cases is unequivocally admitted, although no representative of him is yet forthcoming. With the assistance of this record, few cases of doubt or difficulty can have occurred; but in some instances, where the claim of admission has rested on transfers from the recorded Maliks, the property is disputed, on the production by the contesting parties of bills of sale from different venders or of double transfers from the same vender, and on such occasions the parties have been left to adjust their disputes by regular suit in the adawlut, if a reference to the duhsemee ketaub did not furnish sufficient grounds for the selection of either claimant to the exclusion of the other."

63. A record, answering the above description, must doubtless have been found of great value in the adjustment of claims to private property in zillah Bareilly; and we are desirous of receiving information, whether corresponding documents have been compiled in the other districts. If this has not been done, it is matter of regret that the laudable example of Mr. Deane was not followed by the other revenue functionaries, on our first acquisition of the Ceded and Conquered Provinces; and it may be advisable that an attempt should be made, even yet, to repair the original omission.

64. We thoroughly approve of your having limited the settlement of the whole of the districts of Bareilly and Shajehanpore to a period of five years.

(15 and 16.) Appointment of a Surveyor to the Board of Commissioners.

67. We put you fully in possession of our sentiments as to the utility and expediency of revenue surveys, when properly conducted, in our general Revenue dispatch of 1st February 1811,* and in our dispatch from this department dated 6th January 1815.† You were also apprized, in our dispatch of the last-mentioned date, that these sentiments had not been altered by the representations of a contrary tendency contained in your Revenue letter of 14th December 1811,‡ and 19th June 1813.§

68. In the proceedings referred to in the paragraphs of your letter now under reply, we find an opinion recorded by the junior Commissioner, Mr. Deane, that " without surveys and measurements of the whole lands of every village, similar to those which have been executed in all the provinces subject to the presidency of Fort St. George, under ryotwar tenure, every settlement of the land revenue in permanency must be obscure and unsatisfactory." This opinion of Mr. Deane has been adopted by the Board of Commissioners, who in their letter of 9th September 1814, pronounce " the utility of minute pergunnah surveys to every branch of the service to be self-evident:" and we have the satisfaction of observing, that you hold it to be " impossible to doubt, that as long as the system of temporary settlements shall exist, substantial benefit may be derived from such surveys, both in the Revenue department and in other branches of the public service."

69. We cannot but regard this concurrence of sentiment as a fortunate and auspicious circumstance: and we shall pay due attention to that fuller communication, which you have led us to expect, of the measures which you may have adopted in futherance of the plan. In the meantime, we sanction your appointment of Ensign A. Gerard, of the 1st battalion 13th regiment of Native Infantry, to be Surveyor to the Board of Commissioners, in consideration of the testimony borne by them to Mr. Gerard's peculiar qualifications for the office, as evinced in the survey stated to have been executed by him of the tract of country included in the mokurreree of the late Rajah Ramdial Sing; and we confirm the allowance which you have granted to him, of Rupees 350 per mensem, including his establishment.

70. We take this opportunity, however, of observing, that the officers of our Engineer corps may be supposed, from their education and professional habits,

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* Paragraphs 20 to 22.

† Paragraphs 22 to 32.

‡ Paragraphs 10 to 12.

§ Paragraphs 10 and 11.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 2 April 1817.

to be generally better qualified for the performance of duties of this description than any other class of military officers.

71. We direct that a specimen of Mr. Gerard's survey be transmitted for our inspection, that we may have an opportunity of comparing it with a specimen of a revenue survey of the pergunnah of Broach, which has been lately submitted to us by the Government at Bombay, and which appears to have been executed with great neatness and distinctness by some military officers on their establishment.

72. The utility of measures of this sort will, of course, depend altogether upon their being skilfully conducted; and we entirely agree with you, that with a view to the execution of the survey on an extended scale, it is desirable that persons should be found, possessing a knowledge of the general principles of geometry and mensuration, to act under the guidance and instructions of the principal surveyor. We would also suggest to you the expediency of your applying to the Governments of Fort St. George and Bombay for specimens of the revenue surveys which have been executed under those presidencies.

73. The survey of Broach, which distinguishes not only the limits of every village but the boundary and extent of each field, whether cultivated or not, together with the name of the possessor and the amount of revenue payable therefrom to Government, was connected with an investigation of the rent-free lands, and a consequent resumption of such as had been improperly alienated from the state. The revenue recovered by this process, in one small district only, has amounted to an annual income, considerably exceeding the estimated charge for surveying the whole district. It is obvious, that a survey conducted in this way tends to prevent a great deal of unnecessary litigation, and may be of material use in guiding the courts to just decisions in revenue suits and claims to disputed property.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 29th October 1817.

(Department of Ceded and Conquered Provinces.)

Letter to, 2d April 1817.

(Par. 16 to 18.) Requiring the sentiments of Government and of the Board of Commissioners as to the expediency of realizing balances without proceeding to sale.

Par. 9. We have sent a copy of these paragraphs to the Board of Commissioners, with instructions to report their sentiments on the points noticed by your Honourable Court.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 29 Oct. 1817.

10. Your Honourable Court are, of course, aware that the rules for selling land on account of arrears do not apply to estates which can strictly be said to be let in farm. The lands to which you refer, under that denomination, are doubtless those in which, though held in joint tenancy by many proprietors, a single person comes forward as the party engaging with Government.

(55 to 57.) Notice the settlement of Bareilly and Shajehanpore, from 1220 to 1224, under Mr. Deane's superintendence.

28. Your Honourable Court have already been informed of the circumstances which induced Government to relinquish the increased demand in the districts in question, for the years 1223 and 1224; and the general result of the collections, in the four first years of the settlement in question, has likewise been brought to your notice.

29. On the proceedings of the annexed date,* your Honourable Court will find recorded a letter from the Board of Commissioners, transmitting to us a minute recorded by the Acting Junior Member (Mr. Trant), on the result of his observations on the revenue affairs of the districts of Rohilcund, which had recently been placed under his separate charge, together with the instructions which had been issued by the Board, collectively, to the Collectors of that province, relative to the estates, the management of which had been relinquished by the proprietors, under the provisions of Regulation XVI, 1816.

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* Revenue Consultations, 22d August 1813, No. 32 to 35.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 29 Oct. 1817.

30. The first of those documents is in a peculiar manner deserving of the attention of your Honourable Court, and will doubtless be perused by you with the interest which this subject is calculated to excite.

31. The general tenour of Mr. Trant's observations is calculated to evince, that much of the irregularity in the perception, during the past year, of the revenue of the province of Rohilcund, is ascribable to temporary causes, and that it does not arise from any want of permanent stability in the public resources.

32. We see, indeed, in the information afforded by Mr. Trant, and the remarks by which it is accompanied, ground to admit the accuracy of the opinion entertained by him, that notwithstanding the considerable increase which has been effected in the jumma, the district of Moradabad is not, generally speaking, over-assessed.

33. When, however, the numerous resignations which have occurred, under the option given to the landholders by the provisions of Regulation XVI, 1816, are considered, there appears strong reason to apprehend that, in many individual cases, the jumma has been too rapidly enhanced. On the other hand, in many instances these resignations may, as conjectured by Mr. Trant, have originated in the design of withholding the just dues of Government. This surmise is, indeed, strongly confirmed, in regard to the district of Bareilly, by the considerable proportion of Zemindars who have actually resumed their estates.

34. Still, however, it can hardly be doubted, that a considerable proportion of those estates, the management of which has been relinquished, has actually been loaded with too heavy an assessment. This circumstance, connected with the apparent inadequacy of the districts, generally speaking, to bear the jumma with which they are assessed, pointedly indicates the insufficiency of the means enjoyed by the Revenue authorities, for securing the important object of equalizing the assessment.

35. To remedy this defect is, your Honourable Court is doubtless aware, an object of our most anxious attention.

36. Independently of the important information contained in Mr. Trant's minute on the points above-mentioned, that paper is further deserving of your particular attention, with reference to the measure suggested by him of establishing some distinct rules for the allowance of malikana to recusing Zemindars.

37. Before passing any final orders upon this subject, we have deemed it right to obtain a communication of the collective opinion of the Board, and have instructed that authority to submit a draft of the rules which it might appear to them expedient to pass for the above purpose.

38. Not having yet received any reply to the above reference, we do not deem it necessary to trouble your Honourable Court, on the present occasion, with any detailed remarks on the subject. The instructions issued by us to the Board on the occasion, will sufficiently indicate the general tendency of our sentiments on the subject.

39. The same consideration induces us to refrain from any lengthened discussion in regard to another most important subject, which is alluded to by Mr. Trant. We mean, the dissatisfaction which has been created among the Zemindars, by the non-confirmation of the permanent settlement. We shall content ourselves, therefore, with thus generally pointing it out to the notice of your Honourable Court; and shall, of course, hereafter communicate to you the more precise and detailed information which we have directed the Board to furnish.

40. The instructions issued by the Board, for the guidance of the several Collectors in carrying into effect the necessary arrangements consequent on the operation of Regulation XVI, 1816, appeared to us to be well calculated to afford a just relief to the Zemindars, in cases of over-assessment, and at the same time to guard against any undue reduction of the public revenue.

41. In

(58.) Remarks on the disorder and confusion which prevail on the termination of temporary settlements, and refer to Mr. Richardson's suggestion.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 29 October 1817.

41. In the twenty-fourth paragraph of the Resolution recently passed in regard to the revenue affairs of Cuttack, to which we have drawn the attention of your Honourable Court, in the eleventh to the twenty-third paragraphs of our separate dispatch of this day's date, we had occasion to record our sentiments on the question which forms the subject of this paragraph. The following were the terms of that resolution.

" The proposal made by Mr. Trower, in his letter of the 17th March last, to " commence without delay the adjustment of the jumma to be assessed at the " ensuing settlement, so that the assessment of each pergunnah might be separately concluded and reported on, appears certainly calculated to correct the " inequalities of the present assessment, and although, perhaps, open to some " objections, it undoubtedly merits consideration."

" Adverting, indeed, to the embarrassment which is ordinarily experienced " from the simultaneous expiration of the leases of all the estates in the district, and the consequent difficulty of forming the settlement of each with " sufficient care and deliberation, it will deserve consideration, whether the " benefits attending the course of proceedings hitherto followed, of fixing one " general period for the settlement of the entire district, may not be counterbalanced by the advantages which would result from assuming distinct periods of the different portions of the district, so that the number of pergunnahs to be settled in any one year might not exceed what the revenue officers " could easily superintend.

" At all events, it is, of course, desirable that the Collector should uninterruptedly prosecute those inquiries, which are indispensably necessary to " enable him duly to apportion the public jumma."

42. The suggestion is, as remarked by your Honourable Court, equally applicable to the temporary settlements in the Ceded and Conquered Provinces, and we have accordingly transmitted a copy of this paragraph, together with copies of the paragraphs of the Resolutions above quoted, to the Board of Commissioners, with instructions to furnish a report of their sentiments on the subject.

(59.) Remarks on farming large tracts of land to adventurers or strangers.

43. We have transmitted a copy of this paragraph to the Board of Commissioners for their information, and for any observations or suggestions which it may appear to them necessary or useful to offer on the above subject.

(Par. 60.)

44. Requires no reply.

(61 to 63.) Remarks on the usefulness of the documents prepared under Mr. Deane's orders at Bareilly, denominated Dusunnee Ketaub.

45. We have sent copies of these paragraphs to the Board of Commissioners, with directions to form a report on the subject of them.

(64 to 71.) Remarks on the appointment of Surveyors to the Board of Commissioners.

47. We have sent copies of these paragraphs to the Board of Commissioners for their information, and in order that they may instruct Lieutenant Gerard to furnish a specimen of his survey, for transmission to your Honourable Court.

48. Your Honourable Court have been already informed of the circumstances which precluded the completion of the projected survey by that officer, in the mode followed in respect to the village of Poothkhas; and the accomplishment of such an undertaking, if ever accomplished, must obviously be postponed, until the maturity of the enlarged establishment which we contemplate. In the mean time, as we conceived it would be satisfactory to your Honourable Court to receive a copy of the topographical survey of the abovenamed village, we have issued directions to the Board of Commissioners to instruct Lieutenant Gerard in forwarding the specimen above required, to transmit at the same time a copy of that document.

(72 and 73.) Remarks on the survey of Pergunnah Broach at Bombay.

49. We shall solicit from the Government of Fort St. George and Bombay specimens of the revenue surveys which have been executed under those presidencies respectively.

Revenue Letter from Bengal, Ceded and Conquered Provinces, 29 Oct. 1817.

50. We beg leave to observe that, as already intimated, without a surveying establishment on a very extensive scale, it would be found impracticable to execute surveys exhibiting the minute details noticed by your Honourable Court throughout the Ceded and Conquered Provinces; and the employment of British officers on such a duty would obviously involve an inordinate expence. We still, however, hope that pergunnah surveys, of a more comprehensive nature, may be obtained at a moderate charge; and though not exhibiting the details of each village, in the manner described to have been followed in Broach, they will yet afford essential assistance to the Revenue officers.

EXTRACT REVENUE LETTER *to* BENGAL,

Dated the 8*th April* 1817.

Revenue Letter to Bengal, 8 April 1817.

Par. 74. The practice among the native officers of courts, of purchasing estates sold at public auction by the Government, is unquestionably liable to the strongest objections; and we see but too much reason to apprehend, from the information afforded by the records of your Government within a few years past, that it is not less systematically pursued in other parts of the territories subject to your immediate authority, and that it is not improbable that those officers may, in the course of time engross the zemindarry property within their respective zillahs. Nothing is more to be deprecated than this increasing practice among that description of persons. We have referred to the two-fold objection urged by Mr. Trower against it, and it is certainly of great force, both as it affects the interests of the owners of the estates sold and the interests of the Government. But it is open, and in our minds most particularly open, to a still more serious objection, as it concerns the under-farmers in zemindarries, and that large class of persons who constitute the cultivators of the soil. The officers of the courts of justice, according to the situations they hold and the duties they have to discharge, from the Pundit, Molavie, and Sheristadar, down to a very inferior class in the gradation of functionaries, must, in a greater or less degree, have it in their power to thwart and pervert the purposes of justice, even under the most watchful inspection of their conduct on the part of the judge, whenever a private motive might furnish the inducement; nor can we imagine any circumstances in which they would be more likely to act such a part, than in regard to suits instituted in the Adawlut by under-farmers, and particularly by Ryots, *against the officers themselves*, as Zemindars, or against those to whom they have entrusted the management of their zemindarries. We need not expatiate on the consequences of those officers becoming regular dealers in land, and where the extent to which they may be engaged in such a traffic may excite within their own fraternity a common feeling, in regard to the issue of causes instituted against Zemindars, in which any of their own body may have a personal interest.

75. These considerations we deem of high importance, as we are satisfied you will yourselves consider them. It is not our intention, at this time, to do more than to desire that you will take measures, by circular instructions to the Judges and Collectors, for ascertaining, as far as may be practicable, the extent to which the native officers and servants of the courts of judicature may have become purchasers of zemindarry property, as well as the native officers on the Revenue establishments, with such further information connected with this subject, as the Judges and Collectors may be able to afford; and that you will furnish us with the result of your own reflections thereon, aided by the sentiments of the Sudder Adawlut, and the Board of Revenue and Board of Commissioners.

78. We cannot dismiss this branch of the subject without adverting to the abuses which are represented to have prevailed in Killah Rhoordah.* It is stated that the Rajah does not live upon his estate, but has fixed his residence at Poree, on account of the advantages he enjoys as superintendant of the temple of Juggernauth; that his estate had been farmed for ten years to two adventurers, possessed of neither property nor rank, but of desperate fortunes and devoid

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* Mr. Richardson's Letter, dated 3d January 1814.

Revenue Letter to Bengal, 8 April 1817.

devoid of respectability; that one of the police Darogahs had been guilty of the most criminal excesses; that the Tehsildars, by oppressing the Suberarkars, compelled them, in their turn, to oppress the Ryots and cultivators, and that a great portion of the last-mentioned class had, in consequence, deserted the district; that the exactions and excesses had been carried to an extent nearly amounting to one-fourth of the jumma, and that the Government rents had been realized, in the one year, by largely anticipating those of the next. It further appears, that the Rajah refused to take the management of his estate, except at a jumma of 30,000 rupees, about a fourth of its value. Upon which the Commissioner justly observed, that "the fact of his being surrounded with dependents who would consume the revenue of his estate, was hardly a sufficient reason for Government to forego so large a revenue, although it might be a sufficient cause for the Rajah to decline entering into reasonable terms for his estate, if he felt himself so weak and imbecile a man as not to have vigour enough to extricate himself from so disgraceful a predicament." The Collector and the Commissioner were in favour of farming out the revenues for a long term of years, by which they expected an increase of revenue, and that the country would be thereby improved; but contemplating the probability that this measure would not meet with the sanction of Government, and as an alternative proposition, it was recommended by the Commissioner that an attempt should be made to induce the Rajah to accept, for himself and heirs, for ever, of a yearly pension of Rupees 30,000 (Rupees 6,000 more than he had ever received as malikana), which he considered to be particularly desirable, with reference to the power it would afford the Government of forming arrangements for the happiness and comfort of its subjects. He further proposed, in that event, that the estate should be divided into ten portions, or as many talookas as local circumstances might render expedient, and that they should be put up to sale; that a competition of purchasers would be found among the inhabitants of Calcutta, and that the estate would probably yield not less than two lacks and a half of Rupees, at a jumma of Rupees 94,000 per annum.

79. Mr. Richardson, at the same time, adverted to the statement of the Collector, for the accuracy of which he himself vouches, that "the Rajah was comfortably settled at Juggernauth, where he enjoyed great advantages from the presents he received from pilgrims resorting thereto, the whole of which he would lose were he to remove to Khoordah; and that he did not believe that, under any circumstances, the Rajah would be induced to quit Pooree."*

80. With respect to this latter suggestion, we acknowledge the difficulty apprehended by you from the little prospect of inducing the Rajah to relinquish his right to the estate, without the exercise of an influence which it would not be consistent with the justice of the Government to employ. And if an obstacle of this nature had not existed, and the arrangement in question had been effected with the Rajah, we should still have felt strong objections to parcelling out the country, in the manner described, into zemindarry estates, to be created and to be sold on speculation to the inhabitants of Calcutta, considering it, as we do, to be a point of wholesome and just policy, that wherever large tracts of land, as in the present instance, had been held in zemindarry or jaghiredarry tenure, and are brought under the immediate management of Government (and we extend the application of the principle to any portion of land thus circumstanced, even to a single village or a part of one), the settlements be formed, as far as may be practicable, with the Ryots, who have the possessory interest in the lands, by which we mean those Ryots who either cultivate the soil on their own account, or who may have a right in lands which they permit others to cultivate; and that, even where it may be necessary that such engagements should, in the first instance, be made with the body of the Ryots jointly, there shall be no stipulation for the permanency of that engagement, such as would preclude the commutation of it for separate engagements with individual Ryots, when circumstances may appear to the Government to render such a change desirable.

95. We

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* Mr. Secretary Dowdeswell's letter, dated 5th February 1814.

Letter from, dated 29th Nov. 1814.
(35 to 37.) Statement of lands sold for the recovery of arrears of revenue in the Lower Provinces, in 1218 and 1219 fusily, and in Cuttack in 1221 umlee.

Revenue Letter to Bengal, 8 April 1817.

95. We observe, from the letter of the Board of Revenue* here referred to, that lands were advertised for sale for the recovery of arrears of assessment, bearing a jumma,
in 1218, of .... Rupees 1,07,46,505,
in 1219 .... 23,58,612;
that the jumma of the lands actually sold
in 1218 was .... Rupees 30,931,
in 1219 90,898,
and that the price of the lands actually sold in the latter year amounted to Rupees 4,08,395, the purchase-money, as you state, bearing a proportion of about four and a half to the jumma. But the remark of the Revenue Board is equally true, that the estates sold on an average "at the rate of nearly forty-five years purchase of the malikanah; and assuming, according to former computations, that purchasers expect an income or interest of ten per cent. on their principal, this average would appear to indicate that the medium of the net income of proprietors is in the proportion of forty-five to one hundred of the sudder-jumma."

96. In the thirty-sixth paragraph of our dispatch from this department, dated the 16th June 1815, we desired an explanation of the great disproportion between the lands advertised for sale and those actually sold; an explanation which is no less called for by the statement above given, than by that to which you drew our attention in your letter of the 19th June 1813. The other observations which we then made upon the statement referred to in your letter of the last mentioned date, are more or less applicable to that now before us.

97. The lands disposed of in Cuttack for the recovery of arrears of revenue, due on account of 1221 umlee, bore a jumma of Rupees 8,007, and the sale price amounted to Rupees 13,870.

98. It could never, of course, be expected, that land sold in a district like Cuttack, under a biennial settlement, and with the prospect of an enhanced jumma at the expiration of that settlement, would find purchasers at the same, or nearly the same rate with land already greatly improved, and on which the demands of Government are fixed to perpetuity. Could any effectual means, indeed, be devised for realizing the demands of Government in the districts under temporary settlements, without proceeding to a sale of the estates of defaulters, we should consider it as a most material improvement in our system of revenue economy; for it cannot be concealed, that the sale is frequently attended with much hardship, if not injustice, to individuals.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 29th October 1817.

(Territorial Department.)

Letter to, 8th April 1817.
(Par. 27 to 89.) Notice defects and errors in the revenue administration of Cuttack.

Revenue Letter from Bengal, 29 October 1817.

Par. 11. YOUR Honourable Court will have been informed, from the judicial department, of those unhappy events by which the district of Cuttack has recently been disturbed.

12. You will likewise have been informed of the appointment of a special commission, for ascertaining the general state of that district, and particularly for inquiring into the causes of the dissatisfaction which is stated to be there prevalent, and for considering the means by which tranquillity may be restored, and the permanent prosperity of the province best promoted.

13. Among the causes of dissatisfaction, various points connected with this department were enumerated. The operation of the salt-monopoly, the administration of the revenue system in its various branches, and the state of the currency, were all indicated as affording cause of complaint.

14. The stated complaints are, as might be expected, in many cases unreasonable; but we see abundant ground for the belief, that the operation of the

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* Dated 13 September 1814.

Revenue Letter from Bengal, 29 October 1817.

the system pursued in the management of the territorial concerns of the district in question, is in several respects defective. At all events, it has appeared to us to be our duty to enter into a very full examination of the subject, and to frame our instructions to the Commissioners, so that their inquiries may embrace every point of the internal administration of the province which can bear upon the question.

15. We are, of course, prepared to rescind or modify such parts of the existing law applicable to Cuttack, as it may, on deliberate consideration, appear inexpedient to maintain. But whatever sentiments we may at present entertain on the subject, it would obviously be misplaced to introduce any extensive change in the existing system, until we shall have before us the result of the labours of the Commission, since their inquiries will, it may be hoped, for the most part supply that information regarding the district, the want of which we have seen so much reason to regret, and which is so necessary to enable us to judge of the course which should be hereafter pursued.

16. In the present immature state of the discussion, we do not deem it necessary to trouble your Honourable Court with any detailed explanation of our opinions, or to enter upon a detailed reply to the observations of your Honourable Court. We the more readily refrain from doing so, because in the Resolutions recorded on the proceedings referred to,* your Honourable Court will find a full exposition of the sentiments we entertain.

(95 to 98.) Notice disproportion between the lands advertised and actually sold.

27. We have transmitted copies of these paragraphs to the Board of Revenue, Board of Commissioners, and Commissioner in Behar and Benares, for information, and in order that, in forwarding the annual statement of lands sold, they may uniformly notice, in a general manner, the causes of the disproportion between the lands advertised for sale and those actually sold.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 1st November 1816.

Revenue Letter from Bengal, 1 Nov. 1816.

Par. 1. In the dispatches addressed to your Honourable Court from the Revenue department, under date the 7th October 1815, the Vice President in Council had the honour of completing to that date the narrative of the proceedings of Government on the conduct of the revenue affairs of this presidency.

2. We have now the honour to forward to your Honourable Court a continuation of our proceedings to the 25th October 1816, and shall proceed to notice, in this letter, such matters (not yet made the subject of a communication to your Honourable Court) as appear deserving of your attention, and as are connected with the administration, generally, of the revenue affairs of this presidency, or have special reference to the Lower Provinces, leaving for the subject of a separate communication, all questions relating merely to the revenue administration of the Western Provinces.

3. From the dispatches above-mentioned, your Honourable Court will have been made fully acquainted with the sentiments entertained by Government, respecting the necessity of reviving the office of Canongoe in the Lower Provinces, and of reforming that of Putwarry generally throughout the country.

4. The Vice-President in Council, at the same time, conveyed to you the assurance, that no pains would be spared to place both these institutions on a proper footing.

5. The office of Putwarry, already, you are aware, exists pretty generally throughout the country; but the entire dependence of those functionaries on the Zemindars, and the other defects in the constitution of the office, render it quite inoperative, as a means of ascertaining and securing the rights of the peasantry, with reference to which it was chiefly considered in the discussion to which

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* Revenue Consultations, 24 October 1817, No. 57.

Revenue Letter from Bengal, 1 Nov 1816.

which we have referred, and of little utility in promoting the other objects of public interest to which it ought to be subservient.

6. The introduction, however, of any alteration in an office so extensive in its general operation, and at the same time so intimately connected in its immediate effects with the details of village police, consequently so much removed from the supervision of the European officer, was obviously a matter of much delicacy.

7. To maintain the natural and necessary connection of those functionaries with the Zemindars, and at the same time to render them useful instruments to the officers of Government in ascertaining the just rights of the peasantry, is evidently a task of some difficulty. A defect in the constitution of an office of this kind must, in a peculiar manner, endanger all the advantages contemplated from its institution, since the nature of the machinery must be such, that if once disordered in its movements, it will be difficult for any interference on the part of the Revenue authorities to correct their irregularity.

8. Before, therefore, proceeding to carry our intentions, with respect to this office, into effect, we deemed it proper not only to consult the several Revenue Boards, but also to seek the advantage of the advice of the members of the Sudder Dewanny and Nizamut Adawlut.

9. This circumstance has hitherto prevented the adoption of any specific plan of reform; but the several Revenue authorities have already communicated their sentiments on the rules to be enacted for that purpose; and we have reason to believe that, in the course of a few weeks, we shall be furnished with the report of the Sudder Dewanny Adawlut on the subject, and be enabled to proceed, with little further delay, to carry the designed measure into effect.

10. The delay which has hitherto occurred in our determination on this subject, is not, indeed, likely to be attended with any practical inconvenience, because we deem it essential to the efficiency of the Putwarries that the Collectors should be aided in their control over them by the intermediate agency of Pergunnah Canongoes, and it will therefore, we think, be advisable, that the re-establishment of these offices should, in all instances, precede any legislative interference with the office of Putwarry.

11. The office of Canongoe, as it exists in the Western Provinces, appeared to be constituted in a manner (differing slightly from that which had formerly obtained in the Lower Provinces) which sufficiently answered the object of the institution; and in re-establishing it, therefore, we were not aware that any modification of its constitution would be requisite, the consideration of which need delay our proceeding to that measure.

12. We were, therefore, deterred from immediately re-establishing the office generally, throughout the country, chiefly by a consideration of the expense by which it might be attended.

13. It appeared, likewise, advisable to proceed gradually, that the experience obtained in carrying the measure into effect in one part of the country, might aid its prosecution in the remainder; while, at the same time, we can scarcely expect that the Board of Revenue, consisting of two members, to whom their ordinary duties at the presidency afford, in general, ample emloyment, could possibly find leisure to superintend the operations which, in the event of the general and simultaneous adoption of the measure, must necessarily have been in progress in all the districts subject to their control.

14. In the province of Behar, the families of the old Canongoes still remain, we have reason to believe, much more entire than in other parts of the Lower Provinces; and the rent of free lands, which were granted to them in lieu of the wages of their office, can still, we feel confident, be in most instances distinctly ascertained.

15. The revenue of those lands might, of course, justly have been resumed, at the period when the office of Canongoe was abolished.

16. The long forbearance of Government could not, however, be considered in any respect to have barred its right to resume the revenue of the lands in question,

Revenue Letter from Bengal, 1 Nov. 1816.

question, which had only been temporarily alienated, in consideration of a specific service, when that service was no longer performed, or when Government judged it expedient to alter the mode of its remuneration.

17. In determining, therefore, to re-establish the office of Canongoe, we did not hesitate to resolve that the revenue of the rent-free lands, held by the former Canongoes in virtue of their offices, should be declared liable to immediate resumption, in the mode adopted under Regulation IV, 1808, in the Ceded and Conquered Provinces; and the above consideration clearly pointed out the province of Behar, as that portion of the Lower Provinces where the arrangement would most fitly be commenced.

18. The revenue of these lands, we had already reason to believe, would afford a fund fully adequate to defray the expence incident to the re-establishment of Canongoes in the province in question, even although, in the practical resumption of it, we should make liberal indulgence for cases of individual hardship.

19. We felt satisfied, however, that these objects could not be fully attained through the agency of the Collectors of the several districts (to most of whom, habituated to the routine of business incident to the situation of Collector of the Lower Provinces, the duty of effecting the contemplated arrangements would be in a great measure novel), without the local and direct superintendence of some officer of acknowledged ability and experience, to give vigour and consistency to their exertions.

20. The distance of the province of Behar, particularly that portion of it which is comprised in the zillah of Behar (proper), Shahabad, Sarun, and Tirhoot, from the ordinary seat of the Board of Revenue, is evidently too great to admit of their exercising that active and efficient control which the occasion particularly required.

21. The number of the Board being now limited to two, scarcely admit of any lengthened deputation of one of their members, without throwing upon the other a weight of business (and much of it, as connected with the growing commerce of the city, urgent in its nature) which cannot properly be long imposed on any one officer, however able, zealous, and industrious.

22. Mr. Richardson, too, the junior Member of the Board, was then preparing to return to England; so that, even if we had otherwise deemed it advisable to avail ourselves of his services at Behar, it would have been at that moment impracticable.

23. But, in truth, although the immediate object of the re-establishment of the Canongoes, and the reformation of the office of Putwarry, suggested the necessity of employing a special Commissioner in the province of Behar, because they brought more immediately and forcibly to our notice the disadvantages under which the Board of Revenue must superintend the revenue affairs of that province, we felt the strongest conviction, that independently of those arrangements, many important advantages would result from placing the province under the authority of a Commissioner invested with the ordinary powers of the Board of Revenue, and do not hesitate to anticipate, with the most perfect confidence, that the fiscal advantages alone will considerably more than compensate for the charge attendant on such a commission.

24. The same considerations apply, with still greater force, to the province of Benares. Not only is it distantly removed from the ordinary seat of the Board of Commissioners, but the duties of that Board in the Ceded and Conquered Provinces, and especially their superintendence of the several settlements still in formation, must inevitably leave them comparatively little leisure to exercise, within that extensive province, the close and efficient controul which the important arrangements alluded to must peculiarly require, and which, indeed, cannot be withheld from the province, even under ordinary circumstances, without serious detriment.

25. With these impressions, we resolved, at the same time that we made legislative provision for the re-establishment of the Canongoe's office in the portion of Behar comprizing the zillahs above specified, to appoint a local

commission for the superintendence of the revenues of these zillahs, and of the province of Benares jointly; and for that purpose, accordingly, Regulations I and II of the present year were enacted.

26. The talents and great experience of Mr. Deane, the junior Member of the Board of Commissioners, induced us to consider him as the person best qualified for this important service; especially from that gentleman's having been formerly employed as a revenue officer in the province of Behar for a considerable period, and from his having also an intimate acquaintance with the state of Benares. We accordingly appointed him to the office of Commissioner in Behar and Benares.

27. For the present, we have viewed the commission as only of a temporary nature; and accordingly Mr. Deane, and the gentlemen attached to his office, retain their ordinary situations, and receive only such additional allowances as the enlarged responsibility of their duties, and the increased expense incident to their situation, rendered it indispensably necessary to grant them.

28. For the details of this arrangement, we beg permission to refer you to the proceedings noted in the margin.*

29. The establishment of the Commissioner has, you will find, been framed with every possible attention to economy.

30. We shall hereafter have an opportunity of communicating, in a comprehensive manner, to your Honourable Court, the result of Mr. Deane's labours, when his operations shall have arrived at a stage of greater maturity.

31. In the mean time, it may be sufficient to intimate that the re-establishment of the Canongoes has already been effected in several of the districts subject to Mr. Deane's control; and to assure you, generally, that we have had abundant reason to be satisfied with the expediency of so employing him, and expect to be able, at a very early period of time, to satisfy your Honourable Court that the anticipations of advantage which we had indulged are well founded.

Mal Adawluts.

32. The great importance of the objects which we contemplated in the establishment of Mal Adawluts, and the magnitude of the alterations which it was naturally calculated to introduce in the judicial system of our Government, rendered us anxious to proceed to the adoption of the measure with every possible circumspection.

33. We accordingly, after receiving the opinion of the several Revenue Boards on the subject, deemed it proper to refer it to the Judges of the Sudder Dewanny Adawlut, in order that they might, after the maturest consideration, furnish us with their sentiments on the plans which the several Boards had recommended.

34. The magnitude of the question referred to them, and the other avocations of the court, have hitherto prevented our receiving the report which the Sudder Dewanny Adawlut was called upon to furnish, so that we have not yet been able to come to any final determination on this important subject.

35. We still, however, keep the object which we contemplated in its adoption steadily in view, and hope to be able, before long, to report to your Honourable Court, that we have made some progress to their attainment.

Surveys.

36. From the proceedings noted in the margin,† your Honourable Court will observe, that we have not been inattentive to the object of organizing an establishment for the execution of local surveys, adapted to the purposes of the Revenue and Judicial departments, in an expeditious and scientific manner.

37. The

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* Revenue Consultations, 5th January 1816, No. 1 to 8; 21st June 1816, No. 23 and 24.

† Revenue Consultations, 12th August 1815, No. 12; 14th November, No. 62 to 64; 29th March 1816, No. 22; 26th April, No. 34 and 35; 30th August, No. 58 to 62.

Revenue Letter from Bengal, 1 Nov. 1816.

37. The absence of the Surveyor General, Colonel Colin Mackenzie, has hitherto, indeed, prevented the full accomplishment of our wishes in this respect.

38. We shall, however, lose no time, on his arrival at this presidency, in carrying our intentions into effect; and, in the mean time, we trust that the measures which have been taken will, at a very early period, afford to the Revenue officers in those quarters where the necessity of surveys is most urgent, the assistance of an agency, infinitely superior to that to which they had hitherto been obliged to have recourse, on occasions calling for the measurement of estates and the determination of their limits.

Cuttack.

39. The circumstances of the district of Cuttack, the great defectiveness of our information in regard to the extent and value of the lands comprised in it, and the urgent necessity of obtaining accurate information on those points with a view to the formation of a settlement, and especially a permanent settlement, on just and proper grounds, all tended to point out the peculiar necessity of establishing Canongoes in that province; and although we could look with little confidence to the existence of a fund there, which, like the nankar lands in Behar, could be rendered available as an immediate means of covering the expense of the establishment, we did not consider this a sufficient reason for delaying its introduction.

40. It cannot, indeed, we think, be doubted, that without such an establishment, the means of information possessed by the Revenue authorities must still continue far too imperfect for the due administration of the affairs of the district. It is unnecessary to state how little, in such a condition of things, the Government can be secured from the evasion of its just dues, and the body of the people preserved from the still more serious evil of an unequal, and in some cases, excessive assessment.

41. We have accordingly enacted Regulation V of the present year, for the establishment of Canongoes in the province of Cuttack.

42. The consideration already alluded to, viz. the defectiveness of the information which we possess in regard to that province, induced us also to avoid having recourse to a re-settlement of the land revenue at the termination of the late settlement, which expired with the umlee year 1223, or in September last, and for this purpose to extend that settlement, by a legislative enactment, for the three ensuing years.

43. The measure of so extending the settlement had before been had recourse to in the preceding year, but the caution suggested by the novelty of the procedure had induced Government, on that occasion, to limit the extension to the period of one year.

44. The great advantages resulting from the arrangement; its perfect simplicity; the security given by it, on the one hand, to the public resources, and the relief afforded by it, on the other, to the Zemindars, from the harassment of a new settlement, and from the exactions from which, on such an occasion, it is scarcely possible for any activity or talent on the part of the Collector altogether to protect them: these considerations powerfully suggested the expediency of again having recourse to the same proceeding, and the only question that remained for consideration was, the period within which the Revenue authorities might be expected to be prepared to enter on a re-settlement of the district with advantage.

45. The recent period at which Mr. Richardson's settlement, to which we had the honour to call your attention in our dispatch under date the 31st January 1815, had been concluded, renders it impossible that any material alteration in the condition of the province had in the mean time occurred; and we have no reason to imagine that a new settlement of the district would under the circumstances under which it must have been formed be productive of any material advantage, either by an increase, or a more accurate distribution of the jumma assessed by Mr. Richardson.

46. Until, indeed, the office of Canongoe be established on a proper footing, and the reformation of the Putwarries effected, and sufficient means exist

Revenue Letter from Bengal, 1 Nov. 1816.

exist at the disposal of the Revenue officers of executing surveys in a scientific and expeditious manner, every settlement that is formed must necessarily be founded on insufficient grounds; and each successive settlement being merely a repetition of the same imperfect process, there can be had no sufficient security that the errors of past settlements will, in any considerable degree, be corrected by future operations, conducted on the same principles.

47. This observation must particularly hold true in respect to settlements of a short duration, of which the term must frequently expire, before the Revenue officer can possibly make that minute and detailed investigation necessary to the duly ascertaining the assets of the several estates.

48. We hoped, however, that in the course of the ensuing three years, the Collector of Cuttack, relieved in a great measure from the labour of forming new settlements, would be able to bring to maturity the several subsidiary arrangements to which we have had occasion to allude, and to have acquired generally such accurate information on the several points requisite to the proper formation of a settlement, as would enable him to enter successfully on the performance of that duty.

49. By the perusal of Regulation VI of the present year, your Honourable Court will become acquainted with the several legislative provisions which we deemed it necessary to enact on the occasion; and for the fuller explanation of our sentiments on the several most important points connected with the Revenue administration of the district now under consideration, we beg leave to refer your Honourable Court to the correspondence with the Board of Revenue noted in the margin.*

Sunderbuns.

50. In the fifty-first and following paragraphs of a dispatch from the Revenue department, under date the 29th November 1814, the attention of your Honourable Court was directed to a correspondence with the Board of Revenue, on the subject of the assessment of certain portions of the tract of country usually denominated the Sunderbuns; and you are aware that we have long had in view the adoption of some measure, of a more comprehensive nature than those which have hitherto been pursued, for the purpose of drawing a revenue from the whole of the lands in that tract of country, which have been brought into cultivation since the period of the permanent settlement.

51. The great extent to which, from the information required in the prosecution of the partial measures above alluded to, it appeared that the interests of Government were suffering, from our forbearance in demanding revenue on the tracts of country in question, seemed to require that we should no longer delay the carrying our intentions into effect.

52. We accordingly resolved to place the whole of the lands denominated the Sunderbuns under the immediate charge of a Commissioner, vested with the powers ordinarily exercised by Collectors of Land Revenue, with a salary on the same scale as is usually drawn by those officers in the Lower Provinces, viz. Rupees 1500 per mensem, and with authority to draw a contingent bill for boat-hire and other extraordinary charges actually incurred.

53. The whole expense attending the institution of this office will be extremely moderate; and we are sanguine in expecting, that a very considerable increase in the public resources will speedily result from it.

54. In fact, instead of apprehending that we have erred in fashioning the establishment on too large and expensive a plan, we rather fear, to use the words of the minute recorded by the Governor-General on the occasion of proposing the measure,† that the machinery will be found too slight for the work required to be performed.

55. Regulation IX of the present year will sufficiently inform you of the legislative rules which have been passed for fixing the constitution, powers, and duties of the office; and the general nature of the measures to which we conceive the attention of the officer who has been appointed to it ought to be, in the

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* Revenue Consultations, 1st March 1816, No. 51, and 8th March, No. 22.

† Revenue Consultations, 5th April 1816, No. 1.

first instance, directed, as well as the general grounds on which our determination in this matter was founded, are so fully detailed in the minute to which we have referred, that we deem it unnecessary to trouble your Honourable Court with a repetition of them in this place.

56. Mr. David Scott, junior, having been relieved from the charge of the Collectorship of Cuttack, by the return of Mr. Trower, Collector of that district, from the Cape of Good Hope, and appearing to us well qualified, both by previous experience in similar situations and by his general character as a revenue officer, to discharge the functions of Commissioner of the Sunderbuns, we appointed him to that situation.*

57. The season for active operations having but just commenced, we cannot, of course, communicate to your Honourable Court any information of the practical result of the measure.

58. We shall, however, not fail to communicate hereafter every information respecting it.

Bhaugulpore.

59. The inquiries of the Governor-General, during his late tour, had afforded ground for the belief, that in the district of Bhaugulpore there were to be found extensive wastes, which might be rendered a source of no inconsiderable increase to the revenues of the state; and Mr. Salmon, whom, on the departure of Mr. Richardson for England, we appointed a member of the Board of Revenue, being then on the spot, we judged it advisable to avail ourselves of the services of that gentleman, in conducting the inquiries necessary to the forming of a decisive opinion in respect to the extent and importance of the advantages to be derived from the wastes in question, and the best mode of securing them. Mr. Salmon accordingly remained in Bhaugulpore for several months, with the full powers of a member of the Board of Revenue, and pursuing the inquiries to which his attention had been directed.

60. It appeared, however, from the tenor of his communications, that although the wastes in Zillah Bhaugulpore are very extensive, and in many places very capable of improvement, and although Mr. Salmon was decidedly of opinion that the right of Government to additional revenue from a large portion of such lands could successfully be maintained, yet the immediate assertion of that right would be a matter of considerable difficulty. At the same time, we had reason to know his presence was urgently demanded at the presidency, by the pressure of business at the Board of Revenue. We deemed it, therefore, proper, on the 30th August, to direct Mr. Salmon to assume his seat at the Board,† leaving to a future opportunity the practical prosecution of our plans for rendering the waste lands in Bhaugulpore a source of increased revenue to the state.

61. The views with which we were guided in thus employing Mr. Salmon, and the general principles on which we contemplated the assertion of a claim to revenue from the lands in question, are so fully stated in the minute of the Governor-General proposing the measure, and in the several letters communicating our instructions to Mr. Salmon,‡ that we deem it unnecessary, on the present occasion, to detain your Honourable Court by any lengthened remarks on the subject.

62. It may be sufficient here to notice, that however anxious we naturally are to pursue such measures as, by bringing on the rent-roll of Government lands held exempt from revenue, without any valid title to such partial exemptions, which may increase the public resources without adding to the public burthens, we have yet earnestly endeavoured, in all our instructions to the several Revenue authorities, to impress upon them the necessity of avoiding every thing that might, in any degree, be at variance with the spirit of the perpetual settlement, or give any just ground of alarm as to the stability of that compact.

63. It

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* Revenue Consultations, 5th July 1816, No. 1 and 2.

† Revenue Consultations, 30th August 1816, No. 1 to 3.

‡ Revenue Consultations, 13th April 1816, No. 1 to 4; 10th June, No. 22 and 23; 28th June, No. 13 and 14; 12th July, No. 15 to 18; 27th September, No. 21 and 22; 4th October, No. 11 and 12; 25th October, No. 1 to 3.

Revenue Letter from Bengal, 1 Nov. 1816.

63. It will likewise, no doubt, be satisfactory to your Honourable Court to learn, that while we expect Mr. Salmon to fulfil, at an early period, the more immediate object of his mission, by furnishing us, in the report which he is now preparing, with the information requisite to the proper fashioning of our future plans, we have good reason to believe, that his deputation will be found to have been attended with no inconsiderable immediate advantage in the more efficient conduct of the revenue affairs of the district of Bhaugulpore, naturally resulting from a nearer and more active control, and in a consequent increase in the public revenue.

64. We cannot, indeed, forbear taking this opportunity of expressing our opinion of the great advantage which would result from deputing, from time to time, a member of the Board of Revenue to exercise a local control in the several districts subject to your authority; especially in the more extensive collectorships, which include several districts.

65. With a Board of Revenue, however, consisting of only two members, this object cannot, it is obvious, be attained, without materially interfering with the still more important object of the full and effectual discharge of the duties of that Board.

66. Adverting to the enlarged powers possessed by that Board, and particularly the character of the functions which, in almost every important revenue question, it exercises, as the immediate adviser of Government, it appears to us that it would, in general, be indispensably necessary to secure for it the united labours and joint deliberations of two persons, even although the pressure of the ordinary business of the Board were not, as it is, too great for the exertions of one individual, however zealous, able, and industrious.

A.D. 1816. REGULATION V.

A Regulation for establishing the office of Canongoe in the District of Cuttack, the Pergunnah of Puttaspore, and the several Pergunnahs dependent on it: Passed by the Governor-General in Council on the 16th February 1816, corresponding with the 6th Phagoon 1222 Bengal era; the 3d Phagoon 1223 Fusily; the 7th Phagoon 1223 Willaity; the 3d Phagoon 1872 Sumbut, and the 16th Rubee-ul-awul 1231 Higeree.

Regulation V, A.D. 1816.

Preamble.

Whereas the establishment of the office of Canongoe in the district of Cuttack, the pergunnah of Puttaspore, and its dependencies, may be expected to be of great public benefit, in removing the obstacles which have hitherto impeded the revision of the settlement of the district and pergunnahs above-mentioned, and in otherwise facilitating the collection of the public revenue and the administration of justice, the following rules have been enacted, to be in force from the 1st March 1816, corresponding with the 20th Phagoon 1222 Bengal era; the 17th Phagoon 1223 Fusily; the 21st Phagoon 1223 Willaity; the 2d Phagoon 1872 Sumbut, and the 1st Rubee-us-Sanee 1231 Higeree.

Persons to be appointed to fill the office of Canongoe, in each Pergunnah in the district of Cuttack, and in the Pergunnahs dependent on it.

II. One or two persons shall be appointed to fill the office of Canongoe in every pergunnah of the district of Cuttack, in the pergunnah of Puttaspore, and in the several pergunnahs dependent on it, unless the small extent of a pergunnah shall render it advisable to place more than one pergunnah under the same Canongoe.

In what manner they are to be nominated and removed.

III. These officers shall be nominated by the Collectors of Cuttack and Hidgellee, within their respective local jurisdictions, for the approval of the Board of Revenue, and shall not be removable from office, except for sufficient cause, proved to the satisfaction of that authority, under the provisions of Regulation V, 1804, and Regulation VIII, 1809.

The office of Canongoe to be considered hereditary.

IV. The office of Canongoe is declared not to be hereditary; but in all pergunnahs in which persons may be found, who formerly discharged the duties of Canongoe, the officers to be appointed under this Regulation shall, as far as practicable, be selected from among them; and in supplying future vacancies, the Collectors shall make it a rule, in all practicable cases, to select from the families of the Canongoes such persons as from character, education, and acquirements, shall be best qualified to perform the duty.

Mode of fixing the salaries of the Canongoes.

The revenue of lands, held by persons in virtue of their office of Canongoe, liable to resumption;

But the Governor-General may continue to the classes of persons mentioned in this section, the whole or any part of the lands held by them, free of assessment.

V. The Canongoes appointed under this Regulation, shall receive such salaries as the Governor-General in Council may think proper to fix for their support. The salaries so granted shall be considered to preclude all claims to further pecuniary allowances, under the denomination of nankar, or any other denomination. It is also hereby declared, that the revenue of all lands, the grant of which may be found to have been obtained by any person in virtue of his discharging the duties of Canongoe, will be liable to resumption by Government; and that this rule shall be considered applicable both to the persons who may be appointed to the office of Canongoe under the present Regulation, and to those who may not be employed in the public service. Nothing, however, contained in this provision, shall be construed to preclude the Governor-General in Council from continuing to either of those classes of persons the whole or a part of the lands held by them respectively, free of assessment, in those cases in which the circumstances of the parties may appear to require that indulgence.

The preceding section not applicable to claims to lands or pensions held by such persons under grants made to them, unconnected with the office of Canongoe.

VI. The above rule is not to be considered applicable to claims to lands held free of assessment, or pensions held by the Canongoes, under grants made to the individuals, for reasons unconnected with the office of Canongoe.

Description of the duties to be executed by the Canongoes.

VII. The Canongoes are to execute the duties herein specified.

1st. To keep a counterpart jumma wassil bawkie, or account of the collections made by the Tehsildars, or by Sezawals, from lands held khaus, or under attachment.

2d To keep an account of all lands held under rent-free tenures, whether the grants be hereditary or otherwise, and to report to the Collector all escheats of such lands to Government.

3d. To keep a list of the Putwarries in each village, and a register of pottahs granted by the landholders to their under-tenants.

4th. To keep a register of all transfers of estates by sale (public or private), mortgage, lease, or otherwise, and to attest such transfers at the request of the parties, without fee or gratuity, with their official signatures.

5th. To compile information regarding local boundaries of pergunnahs and estates, the number and names of villages, articles of produce, rates of rent, rules and customs established in each pergunnah; and to furnish, at the requisition of the courts of justice and of the Collectors, all local information within their cognizance.

6th. To assist at all admeasurements of land, whether undertaken by the officers of Government, in conformity with the Regulations, or by the landholders or Ryots, and to record the same.

7th. To prepare and keep the information and accounts directed in this or any future Regulation, in such manner and form as may be from time to time prescribed by the Board of Revenue.

8th. To report to the Collector the death of sudder Malguzars, and the names of their heirs, and to keep a register of all successions to lands.

Canongoes prohibited from holding farms, or becoming sureties for farmers or Zemindars, within the local limits of their official duties.

VIII. Persons who may be selected to fill the office of Canongoe are hereby prohibited from holding farms, or from becoming sureties for farmers or Zemindars, within the local limits of their official duties.

On the death, resignation, or removal of a Canongoe, the records of his office how to be made over to his successor.

IX. On the death, resignation, or removal of a Canongoe, the records of the office are to be made over to his successor; and the Magistrate of the zillah is enjoined, on the application of the Collector, to interpose his authority, in all cases in which it may be necessary to enforce the surrender of such records.

Persons refusing to deliver up the records of the office of Canongoe, subject to what penalty.

X. The refusal or manifest evasion of any person in possession of the records mentioned in the preceding section, to deliver them up, on the requisition of the Magistrate, is hereby declared to subject the party so offending, on proof thereof, to the penalties prescribed by the Regulations for resistance to the process of the Magistrate.

XI. Nothing contained in this Regulation shall be construed to preclude the Governor-General in Council from exercising the right of decreasing the number of Canongoes, or of abolishing the office in any pergunnah, where from local circumstances the duty may be performed by less than two persons, or by the Canongoes in a neighbouring pergunnah; nor from exercising the right to increase the number of Canongoes in any pergunnah, where from circumstances more than two may be found necessary.

Power reserved to the Governor-General in Council of increasing or decreasing the number of Canongoes in each pergunnah, or of abolishing the office in any pergunnah where it may be deemed expedient.

XII. The Collectors of Cuttack and Hidgellee are enjoined to report to Government, through the usual channel, all instances wherein they may deem it expedient to increase or diminish the number of Canongoes in a pergunnah, with their reasons at large for such opinion.

The Collectors of Cuttack and Hidgellee to report whenever they may deem it expedient to increase or diminish the number of Canongoes in each pergunnah.

A. D. 1816. REGULATION VI.

A Regulation for extending, for a further Period of three Years, the existing Settlement of Cuttack, Pergunnah Puttaspore, and its Dependencies, in all cases in which the Settlement may have been concluded with Zemindars or actual Proprietors of the Land: passed by the Governor-General in Council on the 8th March 1816, *corresponding with the 27th Phagoon* 1222 *Bengal era; the 24th Phagoon* 1223 *Fusily; the 28th Phagoon* 1223 *Willaity; the 9th Phagoon* 1872 *Sumbut; and the 8th Rubbi-us-sanee* 1231 *Higeree.*

Whereas the existing settlement of the district of Cuttack, the pergunnah of Puttaspore and its dependencies, will expire with the present year 1223 Umlee, and whereas the information hitherto acquired by the Government and the Revenue authorities, respecting the limits and produce of the several estates comprised within the said district and places, is too imperfect, either with reference to the rights and interests of Government or of the proprietors themselves, to afford grounds for the proper adjustment of an assessment which is to remain fixed in perpetuity, the following rules have been enacted, to be in force from the date of their promulgation, in the district of Cuttack, and in the pergunnah of Puttaspore and its dependencies.

Regulation VI, A. D. 1816.
Preamble.

II. The existing settlement of the land revenue of the district of Cuttack, and of the pergunnah of Puttaspore and its dependencies, shall, in all cases in which it may have been concluded with Zemindars or other acknowledged proprietors of land, continue in force until the expiration of the year 1226 Umlee, subject to the following provisions.

The existing settlement of Cuttack, and of the pergunnah of Puttaspore and its dependencies, to continue in force until the expiration of the year 1226 Umlee.

III. If any Zemindars who have entered into engagements for the payment of the public revenue during the existing settlement, shall not be willing to continue those engagements to the expiration of the ensuing year 1226 Umlee, they shall notify the same to the Collector of Cuttack, or to the Collector of Hidgellee, according as the lands may be subject to the authority of either of those officers, on or before the 1st July next, corresponding with the 19th Assaur 1223 Bengal era; the 21st Assaur 1223 Fusily; the 20th Assaur 1223 Willaity; the 6th Assaur 1873 Sumbut; and the 4th Sabaun 1231 Higeree.

Zemindars who may not be willing to continue their engagements to the expiration of the year 1226 Umlee, to notify the same on or before the 1st July 1816.

IV. All Zemindars who shall not make a notification to the effect and within the period abovementioned, shall be held, and are hereby declared to be responsible for the payment of the same revenue during the ensuing three years (viz. until the expiration of the year 1226 Umlee), as may be specified in their engagements for the year 1222 Umlee, and is demandable from them on account of the present year 1223 Umlee, under the provisions of Regulation III, 1815.

All Zemindars who may not make a notification to the effect and within the period abovementioned, declared to be responsible for the payment of the same revenue as may be specified in their engagements for the year 1222 Umlee.

V. With respect to the lands which were let to farm in the year 1222 Umlee, and which were by special indulgence continued in the occupancy of the farmers during the year 1223 Umlee, under the provisions of Regulation III, 1815, as well as lands now held khaus, the settlement of all such lands shall be formed for the ensuing three years with the Zemindars, or other actual proprietors of land, supposing such persons to be willing to engage for the payment of the public revenue on such terms as may appear reasonable, according to the most accurate information obtainable regarding the produce of their lands.

The settlement of lands let to farm or held khaus, how to be adjusted.

VI. In

Regulation VI, A. D. 1816.

The Collectors how to proceed in cases in which the Zemindars may decline to engage for the payment of the revenue demandable from them, on account of such lands, or in which no acknowledged proprietors of the lands may be forthcoming.

VI. In cases in which the Zemindars may decline to engage for the payment of the revenue demandable from their lands during the ensuing three years, or in which no acknowledged proprietors of lands may be forthcoming, it will of course be the duty of the Collector to consider whether the lands should be let to farm, or whether the rents should be collected directly from the great body of the Ryots, (or, in other words, whether the lands shall be khaus); or whether, which will probably be found to be the most convenient and beneficial method, a settlement should be formed, for the above period of three years, for the several villages wilh the head Ryot, however denominated, of each village respectively.

A. D. 1816, REGULATION IX.

A Regulation for the Appointment of a Commissioner of Revenue, within that portion of the districts of the twenty-four Pergunnahs, Nuddea, Jessore and Backergunge, commonly denominated the Sunderbuns; Passed by the Governor-General in Council on the 26th April 1816, *corresponding with the 15th Bysack* 1223 *Bengal era; the 14th Bysack* 1223 *Fusily; the 16th Bysack* 1223 *Willaity; the 14th Bysack* 1873 *Sumbut; and the 27th Jumadee-ul-awul* 1231 *Higeree.*

Regulation IX, A. D. 1816.

Preamble.

WHEREAS it has appeared advisable to appoint an officer for the performance of certain duties connected with the public resources in the tract of country ordinarily called the Sunderbuns, the following rules have been enacted, to be in force from the 1st of May 1816, corresponding with the 20th Bysack 1223 Bengal era; the 19th Bysack 1223 Fusily; the 21st Bysack 1223 Willaity; the 4th Bysack 1873 Sumbut; and the 2d Jumadee-us-sanee 1231 Higeree.

Appointment of a Commissioner in the Sunderbuns.

To be vested with the same authority as Collectors;

and to be subject to the control of the Board of Revenue.

II. An officer shall be appointed, under the appellation of Commissioner, in the Sunderbuns. The Commissioner in the Sunderbuns shall be vested, within such local limits as may be, from time to time, established by the Governor-General in Council, with all the duties, powers, and authority, which have been or may be exercised by the Collectors of Land Revenue (including the charge of the Abkarry Mehal), under the rules and regulations which have been or may be enacted; and shall be subject to the control and superintendance of the Board of Revenue, in the same manner as the Collectors of the several zillahs situated within the limits of their authority.

REVENUE LETTER *from* BENGAL,

Dated the 28th November 1817.

(Territorial Department.)

Behar and Benares.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East-Indies.

Honourable Sirs:

Revenue Letter from Bengal, 28 Nov. 1817.

Par. 1. THE dispatch from this department, under date the 29th October last, conveyed to your Honourable Court information of the lamented death of Mr. John Deane, late Commissioner in Behar and Benares; and it will likewise have apprised you, generally, of the arrangements by which it was proposed to provide for the superintendence of the revenue affairs of those provinces, and of a portion of Bengal, which it was designed to place under the authority of the Commission.*

2. We have now the honour of informing you, that we have, with the concurrence of the Most Noble the Governor-General, carried into effect the measures contemplated at the date of the above dispatch. In other words, we have resolved that the powers now vested in the Commission of Behar and Benares shall be exercised by a Board, consisting of two members, and that the districts of Dinagepore and Rungpore shall be placed under the authority of that Board.

3. A Regulation has accordingly been passed by us, for modifying the constitution of the Commission, and for extending its authority to the districts of Dinagepore and Rungpore, on the principles above stated.

4. In the dispatch above referred to, your Honourable Court was informed, that Mr. Rocke had been appointed to succeed Mr. Deane. We have now, in pursuance of the above resolution, associated in the Commission with Mr. Rocke, Mr. E. S. Waring, a gentleman whose talents and character we have every reason highly to esteem.

5. The Commission must still be considered as a temporary arrangement only, and Mr. Waring will therefore retain the office which he at present holds, in like manner as Mr. Rocke retains his situation in the Board of Revenue. The former, however, will assume the denomination of Junior Commissioner in Behar and Benares; and adverting to the indefinite length of the period during which he may be employed in that situation, it appeared to us proper to determine, by special resolutions, the mode and extent of remuneration to be assigned to him for his services as Commissioner.

6. The same considerations (viz. the uncertainty of Mr. Waring's return to Bundlecund, and the indefinite period to which his absence may be extended) have led us to resolve on the adoption of a similar course, in adjusting the allowances to be granted to the person who shall be vested with the charge of the Collectorship of Bundlecund in Mr. Waring's room.

7. Under the above circumstances, it appeared consistent with the principle on which Collectors are remunerated for their labours in superintending the sale of stamps, the abkarree department, and the collections on account of ferries, that the commission derivable from those sources of revenue in Bundlecund should be assigned to the person who may be placed in charge of that district in the room of Mr. Waring, and that the extra allowances to be assigned to that gentleman should include a compensation for the loss of those emoluments.

8. From a statement furnished by the Civil Auditor, it appears that the average monthly commission of the Collector of Bundlecund, on the sale of stampt paper and abkarree collections, amounted in the past year to Lucknow Rupees 526, or about Sicca Rupees 500.

9. Obvious considerations induced us to observe every possible economy in framing the present arrangement; but with reference to the enlarged responsibility of the situation now assigned to Mr. Waring, and to the increased expense to which it will necessarily subject him, we conceived that in fixing the extra allowance to be assigned to Mr. Waring at Sicca Rupees 1,500 per mensem, to cover all extraordinary expenses and the loss of commission, amounting as above to Sicca Rupees 500 per mensem, we assumed the lowest scale of remuneration consistent with justice to that officer.

10. We accordingly resolved, that in addition to the salary now drawn by Mr. Waring as Collector of Bundlecund, a monthly allowance of Rupees 1,500 should be assigned to Mr. Waring, making his total allowance Sicca Rupees 3,500 per mensem.

11. We further resolved, in conformity with the sentiments of the local Government already recorded, and the opinion now expressed by the Most Noble the Governor-General, to assimilate the offices of Secretary and of Sub-Secretary and Accountant to the Commission in Behar and Benares, to the corresponding offices attached to the Commissioners in the Ceded and Conquered Provinces. The Secretary, Mr. R. Chamberlain, to receive Rupees 2,000, and the Sub-Secretary and Accountant (who will hereafter be appointed) Rupees 1,200 per mensem.

12. As already intimated, the officer who may be appointed to the charge of the district of Bundlecund, will receive the commission ordinarily enjoyed by the Collector of that district on the several branches of revenue above-enumerated. It appeared to us expedient to leave to the Board of Commissioners the selection of the person who should immediately relieve Mr. Waring; and we shall hereafter determine whether, any and what extra allowance, in addi-

Revenue Letter from Bengal, 28 Nov. 1817.

tion to the above commission, shall be assigned to the person who may officiate as Collector of Bundlecund.

13. We have desired the Board to report their sentiments on that head; and as it is probable that, in selecting a person to assume charge of the highly responsible and difficult situation of Collector of Bundlecund, their choice will be directed to some one now actually holding the situation of a Collector, their report will naturally embrace the question of the disposal of the commission now drawn by the officer whom they may select.

14. We shall, of course, hereafter report to your Honourable Court the final arrangement adopted by us on the above points, which still remain to be provided for.

15. For the convenience of reference, we have deemed it right to transmit enclosed (numbers in the packet), the several papers detailed in the annexed list, containing the proceedings of Government connected with the arrangements referred to in the letter from this department of the 29th October, and in the present dispatch.

16. Your Honourable Court will doubtless peruse with the utmost interest and attention, the strong testimony which the Most Noble the Governor-General has borne to the value of the services rendered by Mr. Deane, and to the universal sense entertained of the benefit which had resulted from the formation of the Commission.

17. With respect, indeed, to the eminent merits of that distinguished officer, the records of Government must have long since prepared your Honourable Court fully to appreciate their value; but you will not fail to remark, that the personal observation of the Most Noble the Governor-General has so strongly impressed him with the advantages derived from the immediate supervision of a Revenue Board in the provinces in question, that while acceding to the proposal of making the appointment temporary, until the pleasure of your Honourable Court is known, his Lordship distinctly states, that "conceiving the "advantages of such a Board unquestionably substantiated, he should have "had no hesitation about making the Commission a permanent part of our "Revenue arrangements."

18. On this point we may expect an early communication of your Honourable Court's sentiments; and we need not assure you, that before adopting a measure involving so considerable an increase of immediate expense, we shall feel it our duty to weigh, with the most careful attention, the advantages to be derived from it in return.

We have the honour to be, Honourable Sirs,
Your most faithful humble servants,

(Signed) G. DOWDESWELL.
JAS. STUART.
C. M. RICKETTS.

Fort William,
28th November 1817.

REVENUE LETTER *to* BENGAL,

Dated the 22d April, 1818.

To our Governor-General in Council, at Fort William in Bengal.

Revenue Letter to Bengal, 22 April, 1818.

Par. 1. Our last letter to you in this department was dated the 29th October last.

2. We received, on the 28th ultimo, your letter of the 4th July last in the Judicial Department, containing the intelligence of an insurrection in the province of Cuttack, which had burst forth in the end of March, and which, we are sorry to find, had not been quelled at the date of your dispatch.

3. This intelligence had previously reached us through a variety of private channels, as well as through the medium of the Calcutta Gazettes; and the allusions

Revenue Letter to Bengal, 22 April 1818.

allusions which had been made to the insurrection, as matter of notoriety, in official dispatches from the Governments of Fort St. George and Bombay, had excited the utmost anxiety in our minds, to be made acquainted with all the particulars connected with that alarming and unexpected event. We cannot, therefore refrain from expressing our surprise, that you should have suffered three months to elapse, after the fact of the insurrection had come to your knowledge, without making any communication to us, upon an occurrence so deeply and painfully interesting; and we repeat our positive injunctions, that we may not thus be kept in ignorance by our local Government of transactions long known to the public of this country, from private letters and printed journals.

4. As you have declared yourselves unprepared, at the period when your dispatch was written, to furnish us with accurate information respecting the real causes and objects of the insurrection in Cuttack, we feel that it would be premature in us to deduce conclusions from the documents of which we have been put in possession, more especially as we are in daily expectation of the receipt of others, which we trust will enable us to enter upon a full view and investigation of all the circumstances, which may have led to the commission of a series of acts of systematic outrage in one of the provinces under your immediate authority.

5. We are nevertheless desirous, without further delay, to signify our entire concurrence in your opinion, that " however necessary it may be to employ " the most vigorous measures for the suppression of the existing disturbances, " the permanent tranquillity of the country can only be secured by a patient " investigation regarding the condition and temper of the people, and by the " removal of any abuses and irregularities which may have crept into the " internal administration of the affairs of the district." Accordingly, we highly approve of your having called upon Mr. Watson, the fourth judge of the Calcutta Court of Circuit, the Magistrate, the Collector, and the Salt Agent of Cuttack, respectively, " to ascertain and report fully and distinctly, " whether they had reason to believe that the inhabitants of Cuttack, generally, were disaffected and discontented; whether certain specified grievances, or any other grievances, did in fact exist; and, if so, how far they " could be removed by the interposition of Government, either in its legislative or executive capacity."

6. Mr. Watson and Mr. Impey are the only two of the functionaries to whom the foregoing instruction was addressed, who had, at the date of your letter, submitted the required reports; and these it is impossible to peruse without profound concern and regret. Indeed, many of the facts which are therein stated reflect so heavily upon the Revenue administration of the province, that it would be precipitate to give utterance to the sentiments which they are calculated to excite, before an opportunity has been afforded, not only to the Collector and the Salt Agent, but to the Boards of Revenue and Trade, to explain the proceedings in their respective departments.

7. In prosecuting the investigation upon which you have entered, you will naturally carry back your inquiries to the measures which were adopted during and soon after the conquest of Cuttack, particularly as they affected the Rajah of Khoordah, his family and dependents.

8. It is also desirable, with the view of forming an accurate judgment of the immediate cause or causes of the revolt in the southern part of Cuttack, that we should be furnished with the report which you have very properly requested the Government of Fort St. George to prepare and transmit to you, respecting the origin and character of the late disturbances in the contiguous and permanently-settled district of Ganjam.

9. Whilst we approve of the proceedings to which you have resorted for the suppression of the insurrection in Cuttack, we earnestly hope that the powers of administering martial law, which have been confided to Major-General Sir G. Martindell, will be exercised with as much forbearance as circumstances may admit of. Moderation and clemency would be becoming in all cases; but they are more particularly incumbent upon us in one where, we fear, there are too good grounds for believing that the affections of the people may have been

Revenue Letter to Bengal, 22 April 1818.

been alienated from our Government by mal-administration, and that they may have been goaded by suffering to resistance.

10. You will, doubtless, feel it to be an urgent and imperative duty to redress existing grievances, and to reform every part of the internal administration of the province which may require correction or alteration. The interests of the people of India and of the Company, alike prescribe a persevering course of just, beneficent, and healing measures.

11. In our dispatches from this department, of the 8th of April and 29th October last, we particularly called your attention to the great hardship attendant upon sales of land for arrears of revenue, in districts under temporary settlements; and, in the last mentioned dispatch, we expressed an anxious hope, that you might be enabled to devise some modification of your present Regulations, as they regard the Ceded and Conquered Provinces, with the view of preventing, as far as practicable, the resort to a measure so cruel in its operation upon individuals.

12. This process is stated, in the papers now before us, to have effected, in the course of eleven years, a transfer of more than half the landed property in Cuttack. Such a sweeping system of confiscation is as discreditable to our Government, as it must be intolerable to the people who live under it.

13. We have frequently had occasion to regret, in the course of our correspondence, the little information which has been acquired, not only respecting the resources of Cuttack, but also respecting the landed tenures and the rights of those connected with the soil; and till those defects are supplied, it is impossible to know whether the assessment is higher or lower than it ought to be, and whether the difficulty of realising it is ascribable to its exorbitancy, to the inequality of its distribution, to the mode in which it is levied, to the currency in which it is paid, or to a combination of those and other causes.

14. These are matters which ought to undergo a careful examination; and we desire that you will forthwith proceed in the prosecution of that work, in order that the source of the evil may be accurately ascertained, and proper remedies applied.

15. It is indispensable, also, that the speediest measures should be adopted for securing to the inhabitants a sufficient supply of salt at a fair and moderate price.

16. The expediency of restoring to the Packs their service-lands, and of again appropriating to the ferries the lands which were formerly allotted for their maintenance, but which appear to have been most injudiciously and unwarrantably resumed, likewise merits your earliest attention. We also desire to be furnished with a copy of the proceedings relative to these resumptions.

17. In the instructions issued to Mr. Impey and Mr. Watson, for ascertaining how far certain grievances which had been specified by Mr. Dowdeswell, in his minute of the 11th April last, or any others, were connected with the origin and history of the insurrection in Cuttack, you do not appear to have called on them for their opinion, as to whether in any, and in what degree, it might be attributable to the operation of your judicial system. The minute of the Marquis of Hastings on the affairs of that department of internal administration under the Presidency of Fort William, dated the 2d October 1815, even if you had not been in possession of our dispatch of the 29th November 1814 on the same subject, was well calculated to suggest the expediency of making that point a distinct article of inquiry. We trust that this matter will not be overlooked. We wish the investigation to be as full and particular as possible.

18. We at present merely advert to these points of primary importance, it being our intention to communicate to you our sentiments more fully, when we are put in possession of all the reports which you have called for, upon a subject which we cannot help regarding as intimately connected with the reputation and stability of the British power in India.

19. We take this occasion of mentioning the disappointment we have experienced, at not having received the report* of the Commission which you appointed,

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* See the Report on Crim. Cons. (W. P.) 25th October 1816, No. 23, received per William Pitt, 4th May 1818.

Revenue Letter to Bengal, 22 April 1818.

pointed, so long ago as the 24th April 1816, for the purpose of obtaining full and accurate information regarding the origin and causes of the disturbances in Bareilly.

We are, &c.
(Signed) JAS. PATTISON,
C. MARJORIBANKS,
&c. &c. &c.

London,
22d April 1818.

EXTRACT REVENUE LETTER *to* BENGAL,

(Ceded and Conquered Provinces)

Dated the 15th January 1819.

Revenue Letter to Bengal, Ceded and Conquered Provinces, 15 January 1819.

Letter from, dated 7th October, 1815.

(Par. 2 to 16.) Refer to Letter of 19th August, which contains a general outline of the arrangements proposed to be adopted regarding some of the important questions discussed in the Court's dispatches of the 6th January and 17th March 1815, and submit the sentiments of Government on the following points: the permanency of the settlement in the Ceded and Conquered Provinces, surveys, rights of the peasantry, Canongoes and Putwarries, and maul adawluts.

Par. 5. We shall make a few observations on each of the important topics treated of in these paragraphs, in the order in which they occur.

Permanency of the Ceded and Conquered Provinces.

6. We fully approve of your having abstained from declaring permanent any of the settlements hitherto concluded in the Ceded and Conquered Provinces. It is quite clear to us, that none of the districts are in a sufficiently improved state of cultivation to warrant such a declaration. Independently of more general considerations, it is manifest that the highly important and necessary measures which you have in contemplation, and which we are now about to notice (measures which form the only true ground-work of a judicious and stable system of revenue administration, as it affects the interests of the inhabitants and of the Government under which they live) cannot, by any means, be executed with the same facility and effect under a fixed and permanent, as under a temporary settlement.

Surveys.

7. Our sentiments on the expediency of revenue surveys have been fully communicated to you, on former occasions, in this department of our correspondence. It is unnecessary, therefore, to say more on this subject at present, than that we entirely concur with you in opinion, as to their utility in various ways, but particularly in ascertaining the quantity of land of which estates are composed, and the proportions of the cultivated to the uncultivated part, in fixing the limits of villages and zemindarries, and thus preventing the serious affrays which so frequently occur respecting disputed boundaries, as well as in affording facilities for effecting the partition of estates.

8. We shall expect, of course, to be furnished with the details of the plan which the Surveyor-General may suggest for the performance of this duty, in consequence of your instructions of the 12th August 1815.

Rights of the Peasantry.

9. These paragraphs do not appear to us to comprehend, much less to answer satisfactorily, all the points which we stated to you, in our dispatch of the 17th March 1815, as requiring accurate investigation. Some of these are wholly passed by; and on the point on which you bestowed the greatest attention (that of the rights and privileges of the cultivators), you have not explained with sufficient accuracy the distinctions between the different classes, the discrimination of which is necessary to a clear understanding of the subject, and some of which, we fairly admit, were not present to our own mind, when our dispatch of the 17th March 1815 was written.

10. We do not clearly understand whether, in speaking of "resident Ryots," you do or do not contemplate only the khode-khoost Ryots, who have a permanent hereditary interest in the soil; and whether, in adverting to "those lands upon which no resident Ryots are established," you do or do not intend all lands cultivated by py-khoost or migratory Ryots, whose tenure is temporary.

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11. Does this permanent hereditary interest in the soil constitute the only distinction between the khode-khoost and py-khoost Ryot? Or, if that be not the only distinction, are the payments to be made by the py-khoost, equally with that of the khode-khoost, to be regulated according to the custom of the pergunnah?

12. Whatever may be the distinction between them as to their rights, it is clear that, in every respect, the two classes of Ryots are equally entitled to the protection of Government; and we observe that you concur with us in the opinion, that however well intended for this purpose, our Regulations under the permanent settlement have not been effectual to it.

13. Although the Zemindars with whom the permanent settlement was made are, in the Regulations respecting that arrangement, declared to be "the "actual proprietors of the soil;" although their zemindarries are called landed estates, and all other holders of land are denominated their "under-tenants;" and although, as we shall have occasion more particularly to observe in the course of this dispatch, the use of these terms, which has ever since continued current, has in practice contributed, with other causes, to perplex the subject of landed tenures, and thereby to impair, and in many cases to destroy, the rights of individuals, yet it is clear that the rights which were actually conferred upon the Zemindars, or which were actually recognized to exist in that class by the enactments of the permanent settlement, were not intended to trench upon the rights which were possessed by the Ryots. Lord Cornwallis, in his minute recorded on the 3d February 1790, observes, that "every "begah of land possessed by the Ryots, must have been cultivated under an "express or implied agreement, that a certain sum should be paid for each "begah, and no more. Every abwab or tax imposed by the Zemindar, over "and above that sum, is not only a breach of that agreement, but a direct "violation of the established laws of the country. The cultivator, therefore, "has, in such case, an undoubted right to apply to Government for the "protection of his property; and Government is, at all times, bound to afford "him redress. The rents of an estate can only be raised, by inducing the "Ryots to cultivate the more valuable articles of produce, and to clear the "extensive tracts of waste land, which are to be found in almost every zemin- "darry in Bengal. I do not, therefore, hesitate to give it as my opinion, "that the Zemindars neither now, nor ever could possess, a right to impose "taxes or abwabs upon the Ryots; and if, from the confusion that has pre- "vailed towards the close of the Mogul Government, or from a want of "information since we have had possession of the country, new abwabs have "been imposed by the Zemindars or farmers, that Government has an "undoubted right to abolish such as are oppressive, and have never been "confirmed by a competent authority, and to establish such regulations as "may prevent the like abuses in future." In another place he says: "Neither "is the privilege which the Ryots in many parts of Bengal enjoy, of holding "possession of the spots of land which they cultivate so long as they pay the "revenue assessed upon them, by any means incompatible with the pro- "prietary rights of the Zemindars. Whoever cultivates the land, the Ze- "mindars can receive no more than the established rent, which, in most "places, is fully equal to what the cultivator can afford to pay. To permit "him to dispossess one cultivator for the sole purpose of giving land to "another, would be vesting him with a power to commit a wanton act of "oppression, from which he would derive no benefit. The practice that "prevailed under the Mogul Government, of uniting many districts into one "zemindarry, and thereby subjecting a large body of people to the control "of one principal Zemindar, rendered some restrictions of this nature neces- "sary. The Zemindar, however, may sell the land, and the cultivators must "pay the rent to the purchaser."

14. It was in conformity with the principles laid down in the minute of Lord Cornwallis that we, having then before us the recorded discussions which had taken place between him and Mr. Shore, expressly declared, in our letter to the Bengal Government, dated the 19th September 1792, that "while we con- "firmed to the landholders" (meaning the Zemindars), "the possession of the "districts which they then held, and subject only to the rent then settled, and "while

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" while we disclaimed any interference with respect to the situation of the " Ryots or the sums paid by them, with any view to an addition of revenue " to ourselves, we expressly reserved the right which clearly belonged to us as " sovereigns, of interposing our authority in making, from time to time, all " such Regulations as might be necessary to prevent the Ryots being improper- " ly disturbed in their possessions, or loaded with unwarrantable exactions;" adding, as we did, that " our interposition, where it was necessary, seemed " also to be clearly consistent with the practice of the Mogul Government, " under which it appeared to be a general maxim, that the immediate cultiva- " tor of the soil, duly paying his rent, should not be dispossessed of the land " he occupied; that this necessarily supposed that there were some measures " and limits by which the rent could be defined; and that it was not left to the " arbitrary determination of the Zemindar, for that, otherwise, such a rule " would be nugatory," &c.

15. It was accordingly declared as follows, in section 8, Regulation I of 1793: " It being the duty of the ruling power to protect all classes of people, " and more particularly those who, from situation, are most helpless, the Go- " vernor-General in council will, whenever he may deem it proper, enact such " Regulations as he may think necessary for the protection and welfare of the " dependant Talookdars, Ryots, and other cultivators of the soil; and no " Zemindar, independant Talookdar, or other actual proprietor, shall be en- " titled, on this account, to make any objection to the discharge of the fixed " assessment which they have respectively agreed to pay."

16. With the view, also, to the protection and security of the Ryots against undue exactions on the part of the Zemindars, it was enacted, in Regulation VIII of 1793, that no actual proprietor of land, or dependant Talookdar or farmer of land, of whatever description, shall impose any new abwab or mhatoot upon the Ryots, on pain of being subjected to a fine of three times the amount imposed. Provision was also made, by the same Regulation, that the landholders (*i. e.* the persons with whom the settlement was immediately formed), in concert with their tenants, should revise the abwabs, and consolidate them with the land-rents within a given time; and that they should give or tender to the Ryots' pottahs, specifically stating the amount to be paid for the land they occupied. And it was still further enacted, that no actual proprietors of land, or farmers, or persons acting under their authority, should cancel the pottahs of the khode-khoost Ryots; except upon proof that they had been obtained by collusion, or that the rents paid by them within the last three years had been reduced below the nerkbundy of the pergunnah, or that they had obtained collusive deductions, or upon a general measurement of the pergunnah, for the purpose of equalizing and correcting the assessment.

17. Such having been the sentiments of Lord Cornwallis and the ruling authorities in England, and such having been the acts of the local Government on the first introduction of the permanent settlement, the question naturally occurs, whence it has arisen (to use your own words) " that our institutions " are so imperfectly calculated to afford the Ryots, in practice, that protec- " tion, to which, on every ground, they are so fully entitled;" so that it too often happens, that the quantum of rent which they pay is regulated neither by specific engagements, nor by the established rates of the pergunnahs, or other local divisions in which they reside, but by the arbitrary will of the Zemindars.

18. We have, of late years, taken frequent occasion to call the attention of your Government to the state of insecurity and oppression in which the great mass of the cultivators were placed; but we must confess that, anxiously and fully as this subject had engaged our thoughts, we had not formed an adequate idea of the state of things under your Government, in this respect, until we met, on its proceedings, with the correspondence between the judicial functionaries and the Court of Sudder-Adawlut, which was referred by you, in 1809 and 1810, to the consideration of the Board of Revenue, the answers which were returned by the Collectors of districts, to the circular letter of that Board, dated the 7th June 1811, and the minute of Mr. Colebrooke thereon.

19. To these documents we briefly adverted, in the 198th paragraph of our Revenue dispatch of the 6th January 1815, as not having been mentioned to us,

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us, in any letter from Bengal, but as having "attracted our particular attention." The communication which we had before made to you of our sentiments, seemed to us to supersede the necessity of entering, at that time, into a detailed consideration of the papers in question. We therefore contented ourseves with declaring, that the perusal of those papers had served greatly to strengthen the opinion formerly expressed by us, as to the insufficiency of the provisions which had been made for remedying the prevailing disorders.

20. Among the most important documents upon this interesting subject, which have lately reached us, are the report of Mr. Cornish, fourth judge of the Patna Court of Circuit, dated the 26th July 1814; the letter of the Board of Commissioners, and the minutes of Messrs. Roche and Colebrooke, of the Board of Revenue, recorded on your Revenue Consultations of the 12th August 1815; the letter addressed by Mr. Thomas Sisson to your judicial Secretary from Bencoolen, under date of the 2d April 1815, "on the relative state of "the landlord and tenant" in the district of Rungpore; and the Governor-General's minutes of the 21st September and 2d October 1815, on the revenue and judicial administration of the territories dependant on your presidency, together with the reports of the local officers which accompanied them.

21. Without meaning to commit ourselves to an acquiescence in every view and principle which the minutes of Lord Hastings embrace, we think it due to their author to declare, that we consider them as containing one of the most valuable expositions of the actual state of the internal administration of the territories under the Bengal Government that we have had occasion to peruse.

22. The documents here enumerated unequivocally confirm the truth of all the information of which we were previously in possession, respecting the absolute subjection of the cultivators of the soil to the discretion of the Zemindars, while they exhibit to us a view of things, with reference to the landed tenures and rights of that valuable body of the people, which satisfies us that a decisive course of measures for remedying evils of such magnitude must be undertaken without delay.

23. Mr. Cornish states, on this subject, "the Ryots conceive they have a "right to hold their lands, so long as they pay the rent which they and their "forefathers have always done. The Zemindars, although afraid openly to "avow, as being contrary to immemorial custom, that they have a right to de-"mand any rent they chose to enact, yet go on compelling them to give an "increase; and the power of distraint, vested in them by the Regulations, "soon causes the utter ruin of the resisting Ryot."

24. Mr. Colebrooke asserts, from his own experience, that disputes between Zemindar and Ryots, in the Lower Provinces, were less frequent and more easily determined anterior to 1793, than they now are; and he further states that "the provisions contained in the general Regulations for the permanent "settlement, designed for the protection of the Ryots or tenants, are rendered "wholly nugatory;" and that "the courts of justice, for want of definite in-"formation respecting their rights, are unable effectually to support them." —"I am disposed, therefore," he adds, "to recommend that, late as it now "is, measures should be taken for the re-establishment of fixed rates, as nearly "conformable to the anciently-established ones as may be yet practicable, to "regulate distinctly and definitely the relative rights of the landlord and "tenantry."

25. Mr. Sisson, in his letter on the relative state of landlord and tenant in Rungpore, describes the "arbitrary oppression under which the cultivator of "the soil groans, as having at length attained a height so alarming, as to have "become by far the most extensively injurious of all the evils under which "that district labours;" and expresses an apprehension, "that until, by a "steady adherence to the most decisive and vigorous measures, the bulk of "the community shall have been restored from their present state of abject "wretchedness to the full enjoyment of their legitimate rights, it will be in "vain to expect solid and substantial improvement."

26. The sentiments of many other of the local Authorities employed in the internal administration of the country, whose reports are now before us, are equally strong upon this subject.

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27. The Marquis of Hastings describes the situation of the village Zemindars to be such as to call loudly for the support of some legislative provision. "This," observes his Lordship, "is a question which has not merely reference "to the Upper Provinces" (of which he had previously been speaking); "for, "within the circle of the perpetual settlement, the situation of this unfortu-"nate class is yet more desperate. In Burdwan, in Behar, in Cawnpore, and "indeed wherever there may have existed extensive landed property at the "mercy of individuals, whether in farm or jaghire, in talook or in zemindarry, "of the higher class, complaints of the village Zemindars have crowded in "upon me without number; and I had only the mortification of finding, that "the existing system, established by the legislature, left me without the means "of pointing out to the complainants any mode in which they might hope to "obtain redress."......"In all these tenures, from what I could observe, the "class of village-proprietors appeared to be in a train of annihilation; and "unless a remedy is speedily applied, the class will soon be extinct. Indeed, "I fear that any remedy that could be proposed would, even now, come too "late to be of any effect in the several estates of Bengal; for the license of "twenty years, which has been left to the Zemindars of that province, will "have given them the power, and they have never wanted the inclination, to "extinguish the rights of this class, so that no remnants of them will soon be "discoverable."

28. His Lordship adds: "It is well known (and even if it were question-"able, the practice of the provinces which have lately fallen under our do-"minion would set the doubt at rest), that the cultivating Zemindars were, by "a custom more ancient than all law, entitled to a certain share of the produce "of their lands, and that the rest, whether collected by pergunnah-Zemindars "or by the officers of government, was collected as the huck of the Circar."

29. The paramount importance, on every ground of justice and expediency, as connected with the welfare and prosperity of the British empire in India, of adopting all practicable means for ascertaining and protecting the rights of the Ryots, has, in our former correspondence, been made the topic of frequent and serious representation; nor can it be otherwise than most satisfactory to us to find that the members of your Government, and those acting under its authority in the internal administration of the country, are now so earnestly occupied in the furtherance of this most important and essential work.

30. We fully subscribe to the truth of Mr. Sisson's declaration, that "the "faith of the state is to the full as solemnly pledged to uphold the cultivator "of the soil in the unmolested enjoyment of his long-established rights, as it is to "maintain the Zemindar in the possession of his estate, or to abstain from in-"creasing the public revenue permanently assessed upon him."

31. At the time when the discussions took place on the subject of forming the permanent settlement in the Lower Provinces, the question was agitated, whether the ascertainment of private rights ought not to have been carried into effect before that arrangement was concluded. Zemindarry oppressions and abuses, during the revolutions that had occurred in the Bengal Provinces at periods not long anterior to the establishment of the British power, and the early measures of our administration, had thrown such obscurity over the rights of the cultivators, that it became difficult to define them. "The vague term *usage*" (as Lord Cornwallis observed, in his minute of the 11th February 1793) "was the only rule for deciding upon any question of revenue, and the "rights of those concerned in the payment of it; and custom, which varied "in almost every district, and precedent, might be pleaded in justification of "every species of exaction and oppression." The difficulties to be encountered in the pursuit of minute local investigations, deterred Lord Cornwallis from a task, to the untertaking of which, it must be confessed, the sentiments and instructions of the Court of Directors had been unfavourable, from the time of Mr. Hastings to their first dispatch of the 12th April 1786, on the subject of the decennial settlement.

32. Mr. Shore, though fully sensible of the difficulty of simplifying and defining the rates of assessment on the Ryots, was decidedly of opinion, that the Government should first see this accomplished, before they entered into any

permanent

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permanent engagements with the Zemindars, "in order," as he said, "that "justice might be impartially administered according to fixed rules."*

33. He was, therefore, for considering the period of the decennial settlement,† then about to be concluded, as one of experiment, during which the Government should direct their attention systematically, not only to the importance of giving confidence to the Zemindars, but also of procuring a simplification of the complicated rental of the Ryots; so that, "if, at the end of "the fifth, sixth, or any subsequent year, not exceeding the eighth, of the "assessment, it should be found that the desired improvement had been accomplished, that the relative rights of Talookdars, Ryots, and Zemindars, "were rendered definite and precise, and that the country flourished under the "prescribed Regulations and the superintending care of the Revenue officers, "the settlement might again be extended to any period of ten or twenty years."

34. The same view of the subject had been taken by Mr. Hastings, in the course of the discussions which arose, at an earlier period, as to the adoption of a permanent plan for the administration of the land revenue.‡

35. The data with reference to which Mr. Francis proposed to determine upon the amount of the assessment, were the average-collections of the three preceding years. Mr. Hastings was impressed with the importance of being previously furnished with accurate statements of the real value of the lands throughout the country, as the ground on which the settlement ought to be constructed, observing that, to obtain these, "would be the work of much "official knowledge, some management, and unremitting labour in compiling "and collating the accounts of the past collections, in digesting the materials "which might be furnished by the provincial councils and dewans, in issuing "orders for special accounts and other materials of information, and in deputing native officers on occasional investigations." He likewise remarked, that "other inquiries would be useful to secure the Ryots in the perpetual and "undisturbed possession of the lands, and to guard them against arbitrary "exactions."

36. Alluding to the total disregard shewn by the Zemindars to their solemn engagements, and to the peremptory injunctions of Government to grant pottahs to the Ryots, Mr. Hastings observed, "It is the Zemindar's interest to exact "the greatest rent he can from the Ryots, and it is as much against his interest "to fix the deeds by which the Ryots hold their lands and pay their rents, to "certain bounds and defences against his own authority. *The foundation of* "*such a work must be laid by the Government itself.*" He therefore proposed to collect the materials for it, "by obtaining copies of the existing pottahs and of "the *nerrick bundee, or rates of the land,* by which they were regulated in each "district, and every other information which might throw light on this subject, and hereafter enable the Government to enter into a more permanent "and regular mode of taxation." Nor did he omit to point out with clearness the manner by which, agreeably to the acknowledged rules of Indian Governments, it was practicable to accomplish the objects in view. A Committee of Investigation was accordingly appointed, by the casting-vote of Mr. Hastings, for the purpose of examining the country records of accounts, and of conducting and superintending the other requisite inquiries; but it was ordered to be abolished by a dispatch from England.

37. It was under the influence of the same feelings and principles, that the Board of Revenue, in 1786, recommended the creation of the office of chief Sheristadar, with a view to the restoration of the "correct ancient revenue "system of the country" to its former efficiency, which, in their judgment, was "no less calculated to protect the great body of the people from oppression, than to secure the full and legal rights of the sovereign." This measure was approved of by the government of Sir John McPherson; but Mr. James Grant, the first chief Sheristadar who was appointed, had no sooner entered upon the investigations and arrangements that were to constitute the basis of the intended reforms, than his office was abolished by Lord Cornwallis, who had newly succeeded to the government of India.

38. The

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* Minute, 18th September 1789. † Minute, 8th December 1789.

‡ Vide Consultations, 1st and 12th November 1776; or Minutes of Hastings's Trial, Vol. II. 952 to 1822, pages 1287 to 1297.

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38. The experience of the last twenty-four years induces us to believe, that if the policy of Mr. Hastings had not been departed from, or if a stop had not been put to the further prosecution of Mr. Grant's valuable labours, we should not now have to lament, that the objects of the permanent settlement, in as far as regards the security and happiness of the most numerous and industrious class of the community, have hitherto been so imperfectly attained, and that, instead of maintaining their rights, we have not even ascertained what they are.

39. It is also a circumstance which is not to be overlooked, that although so many years have elapsed since the conclusion of that settlement, yet no resort has been had to the exercise of the power we then expressly reserved, of interfering for the purpose of defining and adjusting the rights of the Ryots. We conclude, that the supposed difficulty or impracticability of the operation was the cause of this non-interference. We find, however, that antecedently to the permanent settlement, this power was successfully exercised in several parts of the territory under your government, and that the advantages of this policy are still felt in those districts, although the general system of your Revenue and Judicial administration has been unfavourable to the preservation and improvement of the advantages thus obtained.

40. We particularly allude to the Twenty-four Pergunnahs and to part of Dinagepore, when it was under the management of the late Mr. Hatch. In the vicinity of Calcutta, also, " the Ryots," as Mr. Colebrooke understood, " have been supported, by the decision of Adawluts, in their pretensions to hold their lands upon the rents payable by them, or by the persons whose representatives they are, according to the best general measurement which was undertaken by the authority of Government before the permanent settlement, and of which the record is understood to be preserved in the office of the Collector." It is also stated by Mr. Colebrooke, that " the Regulations of Benares have maintained the table of rates of Fusily 1187, and that the Canongoe office yet exists in that province for its preservation."

41. Mr. Sisson, in the report to which we have already referred, adverting to the measures that had been adopted, in 1788, in Dinagepore, states that Mr. Hatch ascertained, by a local investigation, " 1st, the several varieties of rate and pottah, and the proportion at which the illegal cess was made, in the several estates, to bear to the recorded rental; 2dly, by actual measurement, the extent of cultivation in each pergunnah;" 3dly, that he reduced, " the qualities of land in each pergunnah to a certain number of classes, which might readily be distinguished one from the other;" 4thly, that he ascertained " the average gross produce of each class;" and 5thly, that he determined, " reference being had to the present and former rates of rent, what proportion of the average produce should, in each class, be retained by the Ryot, and what proportion of a fixed money valuation, should be received by the Zemindar."

42. Mr. Sisson, while he strongly urges the adoption of the same course of proceeding in other parts of the country, on account of " the incalculable blessings it would confer on a very numerous population," further states, in proof of its expediency, that in 1793 a considerable portion of the tract settled by Mr. Hatch having been separated from Dinagepore and annexed to Rungpore and Rajeshahye, " this change had been fatal to the rights of the cultivators;" and that " Mr. Hatch's rates had been utterly disregarded by the Zemindars," whilst, " in Dinagepore, the system of rates is so generally known, that the proprietors left under the jurisdiction of that district have not as yet dared to alter the rates, though they often strive to evade them by disputing the quality of the lands." Mr. Sisson, in his report, takes occasion to contrast the settlement formed in Dinagepore with that made under the permanent settlement of Rungpore, where he had latterly acted as joint Magistrate. " Thus," he says, " while the settlement of Dinagepore, the state of which district must have been precisely similar to that of Rungpore, was, by the zeal, diligence, and abilities of Mr. Hatch, founded on the result of the minutest investigation into the state of the resources of every pergunnah, that of Rungpore was established on the uncertain criterion of preceding settlements, which had their basis in bare conjecture." This observation must be allowed generally

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rally to apply to the other settlements that were concluded in 1793 in the Lower Provinces.

43. We have, in our Revenue dispatch of the 6th January 1815, taken occasion to advert to a similar course of measures, in which the Assistant Collector of Bhauglepore was engaged in 1787, and apparently with much success, for the purpose of inquiring into the resources of the country, and of ascertaining and adjusting, on fixed principles, the rights of the cultivators. The measures which he had adopted and completed in one pergunnah were highly approved by the Collector and by the Board of Revenue, who notified their wish that the Assistant Collector "would proceed with all possible expedition in extending "similar Regulations to other parts of the district." Some further progress had been made in the accomplishment of this object, when the execution of it was superseded by the general arrangements which were then determined upon preparatory to the permanent settlement.

44. We are, on this occasion, naturally led to notice what is stated by you on the subject of the Regulations passed in 1793, concerning pottahs, and of those subsequently enacted.

45. With respect to Regulation VIII of 1793, we have to observe that more seems to have been expected from its enactments in favour of the Ryots, than they were calculated to effect unsupported by other institutions, and that it was in fact almost wholly nugatory. By section 2, Regulation XLIV of 1793, it was enacted, that no lease should be granted for a period of more than ten years, and that no lease should be renewed except in the last year of its term; and every lease granted, in opposition to that prohibition, was declared null and void. By another section of the same Regulation it was provided, that whenever lands are sold by public sale, for arrears of the public revenue, all engagements with under-farmers and Ryots, as well as with dependent Talookdars, should stand cancelled from the day of sale, the purchasers being left at liberty to collect from the Talookdars, Ryots, or cultivators, according to the rates and usages of the pergunnah (which rates and usages were left unascertained), as if the engagements so cancelled had never existed: and the operation of the foregoing rule was extended, by Regulation III of 1796, to the entire annulment of leases of lands, of which a part only might be sold for the recovery of arrears of revenue. The primary, and indeed sole object of Regulation XLIV of 1793 evidently was, to guard against a permanent diminution of the public revenue under the settlements that had been concluded with the Zemindars, by which a permanent limitation had been set to the demands of Government upon them; and it was still further to guard against such a consequence, that the modifications it underwent by Regulation III of 1796 were adopted. When we bear in mind the fact stated by Mr. Rocke, in his minute recorded on your Revenue Consultations of the 12th August 1815, that subsequently to the period of the permanent settlement, "probably one-third, or rather one-half, of the landed "property in the province of Bengal may have been transferred by public sale "*on account of arrears of revenue*," we can readily conceive how prodigiously numerous must have been the instances in which engagements between Zemindars and Ryots were annulled.

46. The original pottah Regulation (VIII of 1793) was also very materially defective, in making no sufficient provision for the ascertainment of the rights in which it professed to secure the Ryots by their pottahs. It was of much more importance, for the security of the Ryot, to establish what the legitimate rates of the pergunnahs were according to the customs of the country; or, at all events, to have ascertained the rates actually existing, and to have caused a record of them, in either case, to be carefully preserved, than merely to enjoin the exchange of engagements between them and the Zemindars, leaving in total uncertainty the rules by which those engagements were to be formed. It is true, that to have taken the rates at which the Ryots were actually assessed by the Zemindars, at the period of the permanent settlement, as the maximum of future demands, would have had the effect, as Mr. Shore observed in one of his minutes, of confirming subsisting abuses and oppressions; but it would, at least, have fixed a limit to them. The necessary information respecting those rates might, in a great measure, have been found in the registers of the Canongoes, had that office been maintained in its original state of efficiency.

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efficiency. But the Canongoe's office had, as we had occasion to remark in our Revenue dispatch of the 28th October 1814, and in subsequent dispatches in the same department, been most unfortunately abolished in the Lower Provinces, when the permanent settlement was introduced, instead of being reformed and brought back to the purposes of its institution; and the Putwarries, whose accounts were of the utmost importance, in all cases of disputed claims between Zemindars and their tenants, and between renters and Ryots, having, at the same time, been virtually made the servants of the Zemindars, naturally became averse to produce any documentary proof of exactions levied by their employers, and little credit was due to their accounts when produced. The consequence was, that the only safeguards left for the Ryots were the pottah Regulation and the courts of justice. That Regulation must have been very inadequate to protect their interests against further encroachment, even had it been generally acted upon: but its originally imperfect construction, together with the modifications and restrictions which it afterwards underwent, indisposed the Ryots to comply with its provisions; and the courts of justice could not avail much in cases of dispute, where there were no data on which to decide, even if they had, in other respects, been competent to settle questions of that nature.

47. But what appears to have had a more sensible operation in the depression of the Ryots than perhaps any other cause, was the power vested by Regulation VII of 1799 in Zemindars, Talookdars, and other landholders and farmers of land, of distraining for rent.

48. The representations which were made by some of the most intelligent of the Judicial and Revenue Functionaries, within a very few years after the passing of that Regulation, and which were generally made in the course of 1809 and the two following years, of the enormous exactions and oppressions which were practised under the last-mentioned Regulation, led in 1812 to a revision of the existing rules respecting pottahs and other engagements between landholders and their tenants, as well as respecting distress and other summary modes allowed to the Zemindars for enforcing payment of their demands; and Regulation V of 1812, which was subsequently explained by Regulation XVIII of that year, was passed for amending some of the rules then in force for the collection of the land revenue.

49. Mr. Colebrooke, on whose suggestions Regulation V of 1812 appears chiefly to have been framed, after stating that "there is actually no sufficient "evidence of the rates and usages of pergunnahs which can now be appealed "to for the decision of the questions between landholder and Ryot," and consequently, no definite rules for the guidance of courts of justice, expressed himself in the following terms: "In this state of matters, it would be better "to abrogate most of the laws in favour of the Ryot, and leave him, for a "certain period to be specified, under no other protection for his tenure than "the specific terms of the lease which he may then hold, than to uphold the "illusory expectation of protection under laws which are nearly ineffectual.

"The parties would be thus compelled to come to an understanding; and "the result would, on every consideration, be preferable to the present state "of uncertainty, which naturally leads to oppression, fraud, and endless litigation." It was avowedly with much reluctance that Mr. Colebrooke suggested the adoption of this alternative; for he immediately added: "If it be "thought expedient, in place of abrogating the laws which were enacted for "the protection of the tenantry, and especially of the khodkasht Ryot or resident cultivator, that the right of occupancy, which these laws were intended "to uphold, should be still maintained, and that the Ryot should be supported "in his ancient and undoubted privilege of retaining the ground occupied by "him, so long as he pays the rent justly demandable for it, measures should "be adopted, late as it now is, to reduce to writing a clear declaration and "distinct record of the usages and rates according to which the Ryots of each "pergunnah or district will be entitled to demand the renewal of their pottahs, upon any occasion of a general or partial cancelling of leases."

50. He added; "I had it, at one time, under consideration, to propose a "plan for the preparation of such records under the superintendence of the "Revenue officers, assisted by the Canongoe office, to be re-established for

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" that and for other purposes, and in communication and concert with the " Zemindars and principal Ryots of each pergunnah, and I had made a considerable progress towards maturing the plan of this great undertaking; but " after much consultation with the late Acting President of the Board of Revenue (Mr. Crisp) and with other experienced and well informed officers of " the Revenue department, I have been diverted from this project, by the " apprehension that the intelligence and activity requisite for the due superintendence of its execution within each zillah, are not to be universally nor " generally expected, and that, if it were ill performed, it might not improbably add to the subsisting evils instead of remedying them."

51. The same considerations which had induced Mr. Colebrooke to abandon the measures alluded to in the passage last quoted (which measures, nevertheless, he afterwards, as appears from his minute of the 30th April 1815, felt the great expediency of pursuing), probably influenced the decision of the late Government, and Regulation V of 1812 was framed in consonance with Mr. Colebrooke's first suggestion.

52. It had been urged, at the time of passing that Regulation, that although the rights of the cultivating classes had been most materially violated, yet as the Zemindars and the Ryots had reciprocal wants, their mutual necessities must drive them to an amicable adjustment. Upon this doctrine it is well observed by Lord Hastings, in his minute on the Revenue administration of Bengal, that " this reciprocity is not, however, so clear, that the Zemindar " certainly cannot do without tenants, but that he wants them on his own " terms, and that he knows that, if he can get rid of the hereditary proprietors " who claim a right to terms independent of what he may vouchsafe to give, " he will obtain the means of substituting men of his own; and that such is the " redundancy of the cultivating class, that there will never be a difficulty of " procuring Ryots, ready to engage on terms just sufficient to ensure bare " maintenance to the engager."

53. It always appeared to us, that the provisions of Regulation V of 1812 would operate as a very imperfect corrective of the evils which it was intended to remedy; and this we expressed in our dispatches from this department of the 28th October 1814, and 6th January 1815, and in our dispatch from the judicial department of the 9th November 1814. Subsequent information has not only confirmed us in the opinions which we, from the first, entertained, but has satisfied us that, in practice, the Regulation has been the very reverse of beneficial. In Mr. Sisson's letter of the 2d April 1815, to which we have already referred, it is stated to have produced *the most injurious consequences.** The Zemindars of Rungpore are represented by him as *perverting its provisions to the entailment, in perpetuity, upon their wretched victims the peasantry* (by which he means the actual occupants of the land) *of a long series of exactions,* of which he gives some most striking specimens. Section 2 of Regulation XVIII of 1812 runs thus: " Doubts having arisen on the construction " of Section 2, Regulation V of 1812, it is hereby explained, that the true " intent of the said section was to declare proprietors of land *competent* to grant " leases for any period, even to perpetuity, and at any rent which they might " deem conducive to their interests," &c. This provision has been construed to give to Zemindars the power of demanding from the Ryots *any rent* they might think proper, without regard to the customary rates of assessment in the pergunnah. The inference seems unavoidable, that the persons with whom the permanent settlement was made, and those who, by inheritance or purchase, may succeed them, are authorised, by the existing law, to oust even the hereditary Ryots from possession of their lands, when the latter refuse to accede to any terms of rent which may be demanded of them, however exorbitant.

54. In the consideration of this subject, it is impossible for us not to remark that consequences, the most injurious to the rights and interests of individuals, have arisen, from describing those with whom the permanent settlement was concluded as the *actual proprietors of the land.* This mistake (for such it is now admitted to have been), and the habit which has grown out of it, of considering the payments of the Ryots as rent instead of revenue, have produced all the

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* Vide also Mr. Tytler's Considerations on the Political State of India.

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the evils that might be expected to flow from them. They have introduced much confusion into the whole subject of landed tenures, and have given a specious colour to the pretensions of the Zemindars, in acting towards persons of the other classes as if they, the Zemindars, really were, in the ordinary sense of the words, the proprietors of the land, and as if the Ryots had no permanent interest but what they derived from them.

55. Lord Hastings, in his minute of the 21st September 1815, mentions another case, in which a serious misconception has occurred in regard to rights of property. Referring to mocurrery jaghires, which we consider in no respect to differ as to their tenure, except in point of duration, or as to the rights they confer, from pergunnah or larger zemindarries, he states that, under jaghiredarry tenures, " all that the Government could make over were the rights " possessed by itself; so that it was incumbent upon the assignees to be " guided in their conduct towards the subjects of Government transferred to " them, by the same rules and principles of action as regulated the proceed" ings of Government." Lord Hastings goes on to state, that " in practice, " however, it is to be feared that the assignment on the part of Government " is considered to confer a proprietary right, with all the powers and privi" leges attached to such rights by the Regulations. *Thus, as but one proprietor " of the soil is recognized, the rights of all those with whom Government had " till then engaged, (i. e. until the jaghire was granted) are totally annihilated by " the assignment.* What was heretofore paid as revenue must now be paid as " rent; those who before held their lands with only the condition of a fixed " payment to the Government, became tenants subject to arbitrary exactions, " and liable to ejectment if they resist the demands."

56. The Board of Commissioners, in their report already referred to, write to the same effect. " As the Government, by the grant of a jaghire, can " assign no more than what they themselves possessed (viz. the right of de" riving a certain rent from the land), it would naturally follow, that the " assignee could possess no other authority than what Government could have " exercised. But, by the universal practice under such grants, the assignees " *become virtually vested with all the rights of property, and discharged from all " the obligations imposed by Government on themselves.*"

57. It is true, that the Board state that the situation of the Zemindars within the jaghires " was not contemplated in any rules proposed or enacted for " the protection of the Ryots in general."

58. We can, however, have no doubt that, wherever the rights of the Zemindars have been affected, by describing the jaghiredar as if the proprietorship in the land had been conferred upon him, the rights of the Ryots must likewise have been affected by it. In fact, where the jaghires are of small extent, the Zemindars themselves must have been no other than Ryots, who were either the parties with whom the settlements had been concluded before the grant of the jaghire, or who, as residentiary cultivators within the village, may have rented the revenue of the circar payable by the other Ryots on their own account, or realized them in the character of the public servants of the village, being answerable for the whole that they collected.

59. The Board of Commissioners, in another passage of their letter, with an express reference to these village Zemindars, state that " the mistake of " making the perpetual settlement with Rajahs *as the proprietors of the whole " of the lands composing their rajes*, has chiefly affected an intermediate class, " the village Zemindars, to whom no compensation can now be made for the " injustice done to them by the transfer of their property to the Rajahs. In" deed, the whole of this valuable class of landholders may be considered to " be extinct in the *Lower Provinces;* with the exception of a few fortunate " individuals who have preserved their estates, under the names of indepen" dent and dependent Talookdars, by the precaution of their ancestors in pro" viding themselves with written acknowledgements of the general Zemindar, " *who, in consequence of the interpretation put on that title, was considered by " the terms of the perpetual settlement as the universal proprietor of the soil, and " the fountain from which alone any other person could derive a property.*"

60. These

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60. These *village* Zemindars were no other than those Ryots of the villages who are distinctly described by the Board of Commissioners in their official correspondence, and by Lord Hastings in his minute, as the real proprietors of the land in their respective occupations.

61. It is needless to shew, that the state of things here described must also exist in those parts of the country where the settlements have been made with one individual (not a rajah), for the revenue of a whole pergunnah or more, under the designation of proprietor of all the lands included within them, instead of describing him by such a term or terms as had heretofore been in general use under the native Governments, or at least by such an appellation as should not convey a notion of his being that which he clearly was not, and which he is not, under any rights conferred upon him by the permanent settlement. The practice must, as in the two former cases, and in the same manner, affect the rights of all below the pergunnah Zemindar down to the Ryots of the villages. We may add, that the rights of the Ryots of villages must be in the same manner affected, where the settlement is formed by the Government for one village only, but in the name of one person, called, as that person is in the Regulations, by the same term of proprietor of the land within it, in which, as it is now unequivocally admitted, he is only one of many to whom the lands of the village belong.

62. It is fortunate, however, and must not be forgotten, that in the same Regulation in which the Bengal Government, in 1793, conferred rights upon the Zemindars, apparently inconsistent with the rights of the cultivators of the soil, it reserved to itself the full power of passing such laws as, from time to time, might appear necessary for the protection of the rights acknowledged to be vested in the Ryots.

63. There can be no doubt, that a misapplication of terms, and the use of the word "rent," as applied to the demands on the Ryots, instead of the appropriate one of "revenue," have introduced much confusion into the whole subject of landed tenures, and have tended to the injury and destruction of the rights of the Ryots.

64. It is possible that terms which have been so long in use, bound up as they are with the very frame and texture of your Revenue code, could not be dispensed with without great practical inconvenience. It is also possible, that the substitution of other more appropriate terms, derived from the native language, may have the effect of weakening all confidence in the stability of the permanent settlement, by leading to the apprehension, than an intention is entertained to undermine and overthrow the principles of that settlement, as it concerns the rights and interests of those with whom it was concluded, or of those who now standing in the same situation are equally parties to it. These are undoubtedly inconveniences and evils which it is most essential to avoid; but if the gradual introduction of such a change could be effected, without the risk of creating confusion in the practice of your Revenue Administration, and without danger of weakening the confidence of the country in the good faith of Government, we should be glad, for the practical reasons we have mentioned, that the attempt should be made. Should you, however, be of opinion that this cannot be done, we trust that you will particularly consider the view we have been taking of the subject, and that you will find, in the impossibility of removing this source of misconception, a strong reason, in addition to the many others that exist, to stimulate you to the diligent prosecution of that course of measures for settling and adjusting, in the clearest practicable way, the relative rights of the Ryots and the Zemindars, which now happily occupies your attention, and that of the Revenue and Judicial Authorities under your Government.

65. Perfectly agreeing with what is stated by the Board of Commissioners respecting the jaghires (which corresponds with the view taken of the subject by Lord Hastings), that "nothing in the terms of any grant, either by the "British Administration or by former Governments, can be interpreted to "preclude the enactment of any laws which may be deemed expedient for the "protection of the Zemindars and Ryots in jaghire lands," we are decidedly of opinion, that a Regulation should be passed declaratory of that right in the

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the Government, and that the same measures may be adopted within those lands for ascertaining, adjusting, and securing the rights of the Ryots and all others below the jaghiredar (and, indeed, in all instances where the public revenue from land may have been assigned to individuals, whether on mocurrery or other more limited tenures), as you may deem it necessary to pursue in the zemindarry lands in general.

66. The differences which have arisen, under the permanent settlement, between the Zemindars and Ryots, the arbitrary exactions of the more powerful, the fraudulent evasions resorted to by the weaker classes, and the vexatious litigations which have been the consequence of this state of things, afford sufficient evidence, that it is our duty, before any definite system is adopted for provinces not yet finally settled, to investigate most attentively the evils to which the permanent settlement has given rise, to examine the nature and degree of the change in the relative situations of the Zemindar and the Ryot which has taken place under its operation, and to ascertain, as nearly as possible, what were the previously existing rights with which it has either improvidently or unadvisedly interfered.

67. We have already enjoined you to reserve the waste lands in making any future settlement; but we have not been able to satisfy ourselves as to the nature of the interest possessed by the zemindar in the waste lands, in those districts which have been permanently settled. Your construction seems to be, that his power over them is absolute and unconditional, and that he is at liberty to contract for the occupation of them at whatever rates he can obtain. It is, however, the opinion of many considerable authorities, that in the leases of waste, as well as of other lands, the pergunnah rates form a standard of payment not to be exceeded.

68. We are aware that these pergunnah rates, as well as the tenures of the Ryots, vary in different places, and that the utmost circumspection should assuredly be observed in endeavouring to ascertain and define these varieties; and it is very important to distinguish them in your consideration, as they have been affected by the permanent zemindarry settlement, and as they exist in the countries in which that settlement has not been introduced.

Canongoes, Putwarries, and Mal Adawluts.

69. All inquiries into the state of landed rights and tenures will be greatly facilitated by the re-organization of the offices of Canongoe and Putwarry on their ancient footing, which we recommend in our dispatches of the 29th January 1813, 28th October 1814, and 6th January 1815. We much approve of the instructions issued to the Board of Revenue and the Board of Commissioners, of the 21st October 1814 and the 12th August 1815, on that subject. In the latter of these instructions, the Vice-President in Council, after referring to paragraphs 100 and 108 of our Revenue dispatch, dated 6th January 1815, relative to the office of Putwarry, most justly observes, that " to treat " the subject in the most general way possible, it involves an inquiry into the " different products of the earth, the rates of rent payable, whether in money " or kind, by the immediate cultivator of the soil, and the various modifica- " tions to which those rates may be subject through an extensive tract of coun- " try; and that it imposed, likewise, a necessity of establishing such forms of " registers and accounts, as might appear best calculated to record and perpe- " tuate the several particulars above noticed.* Uniform experience (as they " state), both in the administration of civil justice and in the settlement and " collection of the public revenue, has at length fully established, that the offi- " ces, both of the Pergunnah Canongoe and of Putwarry, form necessary, and " we might add, indispensable links, in the chain of public authorities in " India."

70. We are aware, with Mr. Colebrooke, of the difficulty that must now attend the perfect ascertainment of the rates of assessments according to ancient usage; but we entirely agree with him, that the rates should be re-established, " as nearly conformable to the anciently established ones as may yet be practi- " cable."

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* Revenue Dispatch, 17th October 1815, Paragraph 14.

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71. We are also persuaded, that this most essential object is to be satisfactorily accomplished through the efficient services of the Canongoes and Putwarries, and from such sources of information as may be available by the Collectors, whether from old records or from tradition among the natives.

72. The expediency of establishing, according to Mr. Rocke's suggestion, an office of the presidency under charge of an intelligent and experienced officer, in which shall be formed and preserved a digest of all the information collected, and the transactions recorded by the Putwarries and pergunnah Canongoes, is, in our opinion, most deserving of consideration.

73. The suggestions of Mr. Sisson, in the thirty-seventh and following paragraphs of his report of the 2d April 1815, are also well worthy of notice, when the details of the arrangement engage your attention.

74. We cannot dismiss this documents without expressing our warm approbation of the ability with which Mr. Sisson has treated several very important points connected with the Revenue administration, and the zeal with which he has advocated the just rights of the Ryots; and we desire that you will communicate to that gentleman the favourable impression we have received from the perusal of his report, of his talents and public spirit.

75. There is no part of your proceedings, connected with the important subject on which we have so fully addressed you, that has afforded us more satisfaction, than that to which you refer in the latter end of paragraph 15 of the letter now under reply. We allude to the resolution you had come to, to revive the Mal Adawluts which existed antecedently to 1793, for the purpose, as you state, " of instituting an authority for deciding upon all disputed claims " between landlord and tenant, and generally, between all persons, from the " Sudder Malguzar to the cultivator of the soil, with promptitude and dis- " patch." This is a subject to which the Vice-President in Council had already adverted, in their letter to us of the 19th August 1815, in which they expressed themselves as follows: " It is well known, that these institutions " were formerly of the greatest utility in the adjustment of disputes respecting " the payment of rent, and we are willing to hope that they may be again ren- " dered highly beneficial, in facilitating the collection of the rent of the Zemin- " dars, on the one hand, and in protecting the peasantry (Ryots) from the ex- " actions which we apprehend that they are at present too often subject to, on " the other."

76. It is of unquestionable truth, that the ascertainment and proper adjustment of the relative rights of the Zemindars and of others, down to the Ryots, by the officers of Government, can be but of little avail to the parties, particularly to the last mentioned order of persons unless a more ready mode be provided for the settlement of disputes upon this subject in each particular case. It was the full persuasion of the utter inaptitude (now, we believe, generally acknowledged by the functionaries under your Government) of the zillah courts for such a purpose, and of the advantage of consigning such matters to the adjudication of the Revenue officers, that induced us, in our Judicial dispatch of the 9th November 1814, to state at some length our reasons for thinking that it would be expedient again to have recourse to that Regulation; and, in truth, the proposition which we recommended to your consideration, on that occasion, is, in principle, substantially the same as that which you have at length determined to carry into effect.

77. The Board of Commissioners, after expressing their opinion of the desirableness of establishing the Mal Adawluts, observe as follows:* " The de- " cision of such suits would then be prompt and free of expense, by the ex- " clusion of all technical pleadings and of professional Vakeels; and the su- " pervision of the controlling Boards," (meaning the Board of Revenue and Board of Commissioners), " unembarrassed by the formality of regular appeal, " would tend to establish fixed principles, to prevent a deviation from them, " and maintain uniformity of decision. The whole of the Revenue depart- " ment has a clear and direct interest in the maintenance of good faith and " equity between landlord and tenant; and the Revenue department alone can, " generally

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* Letter of 33th May 1815.

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" generally speaking, acquire a competent knowledge of the subject." In all these sentiments and principles we cordially concur, and anticipate the greatest advantages from acting upon them.

78. When we addressed you, in our Judicial dispatch of the 9th November 1814, on the subject of bringing the adjudication of disputes, of the nature referred to, again within the jurisdiction of the Collectors, we were aware; as you will have observed, that the adoption of such a measure involved a fundamental departure from that principle of the Judicial system of 1793, which forbids the union of fiscal and judicial functions in the same person. But we then thought, and we have certainly since seen no reason to alter that opinion, that however correct it might be in theory, it was nevertheless practically inapplicable to our Indian system, where, in fact, it had never been acted upon under any native Government; and that, by the rigid manner in which this principle had been adhered to, a most material impediment had been continued in the way of administering justice to the people.

79. The decided opinions which, as your records shew, were about the same period expressed on this point by two members of your Government, Messrs. Edmonstone and Seton, in the minute they recorded on the occasion of preparing certain Regulations in 1814, in the hope of remedying, in some degree, the palpable defects of your Judicial code, and by the Sudder-Dewanny-Adawlut, in their report made on the same occasion, and particularly the sentiments expressed in the able minute of Mr. James Stuart,* of a subsequent date, which has since reached us, could not fail to add considerable strength to our former convictions.

80. We must indeed confess, that when we reflect upon the very serious inconvenience and injuries sustained by the great body of natives engaged in the cultivation of the soil, from the operation of that principle of the Judicial code of 1793, which deprived the Collectors of any authority whatever in the decision of cases of rent and exaction between Zemindars and those below them, we are not without surprise, that your predecessors in the Government should so long have hesitated to retrace the steps that had been originally taken, and should have left it to the present Administration of Bengal to restore judicial power to the Collectors.

81. It is not among the least of the advantages that will attend the revival of the Mal Adawluts, that it will materially relieve the regular courts of judicature from the enormous load of business with which they are overwhelmed, and which still presses upon them, without any thing like adequate means of reducing it, until the measures ordered or suggested by us, in our Judicial dispatch of the 9th November 1814, shall have been brought into operation.

82. We cannot conclude our observations on these truly important subjects, without stating that it has been highly gratifying to us to observe such a coincidence of opinion with us, as that exhibited in your dispatches of the 19th August and 7th October 1815, and in the documents which accompanied them, on matters which we deem to be intimately connected with the character of our administration, and with the welfare and prosperity of the great body of the people; and we join most cordially in the hope you express, that the inquiries and discussions now pending on these matters will lead to the adoption of substantial reforms, in no slight degree beneficial to the general interests of the country. The task in which you are now engaged is one of no small labour and difficulty; but it is one which, if entrusted to persons intimately acquainted with mofussil affairs, will amply reward the exertions of those who may contribute their time and talents to its execution. The work, to be done well, must be carried on progressively and carefully. It is, also, of vital importance to its permanent success, that after the foundations shall be rightly laid, it be steadily superintended, in its ordinary and settled details, by those who, from their knowledge, experience, and activity in the Revenue department of our service, are the most competent to acquit themselves satisfactorily in the duties attaching to that responsible charge.

83. Previous training will, therefore, be more than ever requisite. The best talents and the best intentions, without the practical knowledge which grows out

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* One of the Judges of that court.

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out of such training, will assuredly disappoint our just expectations; and we are confident that our junior servants will feel the necessity of diligent application. In no department of the public service of their country can higher or more important duties be entrusted to their care, than those for which we call upon them duly to qualify themselves. Let them reflect, that by their future exertions great evils may be arrested in their progress, and that good may be done commensurate with the vast extent of the field in which their talents, their acquirements, and their virtues will be brought into full action. The welfare of millions of beings is at stake, and very mainly depends upon the successful application of their labours. This consideration cannot well fail to stimulate them to exertion, while they may rest assured that, in no course which has been heretofore opened in India to the honourable ambition of our civil servants, have integrity, talents, and industry met with more public notice, than may be gained in that career which it will be their lot to run, should the objects we have in view be fully attained.

(65 to 70.) Referring to the sentiments of the Board of Commissioners on the ryotwar system of revenue collection, recommended in the court's dispatch of the 29th January 1813; and, generally, upon the good effects which might be expected from a multiplication of European agency in the Ceded and Conquered Provinces.

86. The opinions contained in the report of the Board of Commissioners, dated the 30th May 1815, and the explanatory statements therewith transmitted to the Governor General, will meet with due attention, when we resume the consideration of the various plans of settlement which have been proposed. We shall not question, in this place, the correctness of the inferences which you have drawn from these documents; but they certainly contain nothing to induce us to withdraw the injunction which we have heretofore conveyed to you, against any permanent settlement of land revenue.

EXTRACT BENGAL JUDICIAL CONSULTATIONS,

The 25th October, 1814.

(Criminal Department.)

Extract Report of Mr. Cornish, the fourth Judge of the Patna Court of Circuit, dated 26th July 1814.

10th Cause. To the rights of the Ryots remaining undefined to this day.

Par. 48. This is a question of very serious importance to the interests of the cultivators of the soil, and of course, to the interests of Government likewise.

Mr. Cornish's Report, 26 July 1814.

49. The assertion may appear extraordinary, but it is nevertheless certain, that the rights of the Ryots remain to this day unexplained and undefined. It is true, that there is something like a provision for preventing the rents of the lands of the Chapperbund or khode-khoost Ryots from being raised, unless the Zemindar can prove that they have paid less for them, for the last three years, than the nerrick of the pergunnah. But what is this nerrick, or how to be ascertained? It is a mere name, and of no kind of use in securing the rights of the Ryots. The py-khoost Ryots are altogether left to the mercy of the Zemindars. Was this intended? If so, what can possibly be the objection to its being declared by a Regulation, that the Ryot is a mere cultivator and tenant at will, and that, if he refuse to take a pottah, he may be ousted by summary process; and that, further, on the expiration of his engagements, the Zemindar may demand whatever rent he thinks proper to ask.

50. The consequence of the confusion and doubts which at present exist on this subject, is, that the Ryots conceive that they have a right to hold their lands so long as they pay the rent which they and their forefathers have always done; and the Zemindars, although afraid openly to avow, as being contrary to immemorial custom, that they have a right to demand any rent they choose to exact, yet go on compelling them to give an increase; and the power of distraint, vested in them by the Regulations, soon causes the utter ruin of the resisting Ryot.

51. These disputes, in general, end by the Ryots appealing to the courts of justice. Suits of this nature are exceedingly intricate and difficult of decision; and the judgments of the courts are frequently given on principles diametrically opposite.

Mr. Cornish's Report, 26 July 1814.

opposite. And this must, and ever will be the case, until the subject is taken into the consideration of Government, and the rights of the Ryots, if they have any, clearly defined; or, if they have none, let their minds be set at rest by being told so. In this case, instead of resisting the attempts of the Zemindars to raise their rents on them, which is sure ultimately to end in their destruction, they would patiently submit to the orders of Government, and secure for themselves the best terms in their power.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 21st October 1814.

Letter to the Board of Revenue and Commissioners, 21 Oct. 1814.

Ordered, that the Secretary write the following letter to the Board of Revenue and Board of Commissioners.

To the Board of Revenue and Board of Commissioners.

Gentlemen:

1. I am directed by the Honourable the Vice-President in Council to transmit to you a copy of the undermentioned papers, *viz.*

Extract (paragraphs 48 to 51) of a letter from the fourth Judge of the Court of Circuit for the division of Patna.

Extract (paragraphs 29 and 30) of the resolutions of the Nizamut-Adawlut, containing their sentiments on the first-mentioned paper.*

2. The Vice-President in Council conceives that Mr. Cornish has but too strong grounds for the sentiments expressed by him respecting the difficulty experienced by the courts of judicature in the decision of disputes between landlord and tenant, the delay which occurs in the adjustment of cases of this nature, and the contradictory judgments of the courts, arising from the want of recognized principles for their guidance in the decision of such cases.

3. The Nizamut-Adawlut justly observes, that it is provided by the existing Regulations "that the courts of justice will determine the rights of every "description of landholder and tenant, when regularly brought before them, "whether the same be ascertainable by written engagements, or defined by "the laws and regulations, or depend upon general or local usage, which may "be proved to have existed from time immemorial."

4. Experience, however, has shewn, that it is not sufficient merely to refer the parties to the court of judicature, unaided as those courts are by any precise rules, established usage, or recorded precedents, to enable them to administer substantial justice, and at the same time maintain consistency and uniformity in their judgments.

5. It is not by multiplying tribunals, which would probably only multiply the inconsistencies and incoherencies which already exist in matters of this nature, that the evils above-noticed can be obviated, but by the adoption of some plan which may afford to the courts easy and immediate means of ascertaining the law or usage of the district or pergunnah, applicable to disputed questions of rent, and the right of occupancy by the Ryots.

6. It may even be questioned, whether the summary process, so generally observed in the trial and decision of cases of that nature, has not tended greatly to unhinge and unsettle the principles on which the judgments of the courts should be founded, more than would otherwise have happened. It is impossible, in this or in any other country, to maintain the tribunals for the investigation of the endless disputes and differences which arise between individuals, in all the complicated concerns of private life. It is only by the establishment of fixed and defined principles of adjudication, and by affording to the community some convenient medium of ascertaining those principles, and of applying them to their own affairs, that the mass of litigation can ever be kept within any reasonable bounds. This is eminently the case in our own country, where the number of Judges, considered with reference to the wealth and population of

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* The substance of them appears in what follows.

Letter to the Board of Revenue and Commissioners, 21 Oct. 1814.

of the country, is extremely limited, but where individuals seldom experience any difficulty in obtaining the legal information required to prevent them from exposing themselves to the embarrassments and expenses necessarily attendant on the prosecution of suits of law.

7. Applying these principles, if they be sound, to the question which more particularly forms the subject of the present letter, the Vice-President in Council conceives that the first step is the establishment of such a seristah, whether it be the Canongoe's office or any other, as may be calculated, by constitution, to furnish the judges themselves with precise and accurate information regarding the law or usage applicable to all cases likely to arise between landlord and tenant; that a brief record should be kept in that seristah, of all judgments passed, in cases of the above nature, by the zillah, city, and provincial courts, aud by the Sudder Dewanny Adawlut; and that means should be afforded to individuals of obtaining, on payment of a moderate fee, any information from such office, either verbally or in writing, according to circumstances, which they might conceive could be of use to them in the arrangement of their private concerns, and the adjustment of differences with other persons. To these arrangements should be added some provision for the registry of engagements contracted between landlord and tenant, in order that the courts of judicature may be further aided in the trial of such cases, when the decision rests, not upon the law or usage of the country, but upon mere matter of fact, as upon the execution of a lease or its counterpart, as must of course frequently happen.

8. It is conceived, that the evil noticed in the preceding paragraphs is felt less in the Ceded and Conquered Provinces, and possibly in Benares, than in the provinces of Bengal, Behar, and Orissa. If this opinion be well-founded, it is extremely desirable to ascertain clearly the cause to which the difference is ascribable. If it be referable to the establishment of the office of Canongoe, and to the facilities afforded by that office to the courts of judicature, in ascertaining the local law of the country in cases between landlord and tenant, it furnishes a strong argument for the revival of the office of Canongoe, in those parts of the country in which it does not already exist.

9. The Vice-President in Council desires that you will take the foregoing observations into your consideration, and that you will furnish him with your sentiments on the course which should be pursued, to obviate, in future, the great and serious evil arising from the delay, uncertainty, and incongruity experienced in the decision of revenue suits. It is not wished that you should reduce the plan to the form of a Regulation, but that you should state the outline of it for the consideration of Government. The judicial authorities must, of course, be consulted, before any final arrangement of that nature can be adopted.

I have, &c.

Fort William,
21st October 1814.

(Signed) G. DOWDESWELL,
Chief Secretary to Government.

EXTRACT BENGAL REVENUE CONSULTATIONS,

Dated the 12th August 1815.

Read a letter from the Honourable the Court of Directors, dated 6th January 1815.

Ordered, That the Acting Secretary write the following letter to the Board of Commissioners.

To the Board of Commissioners.

Gentlemen:

Letter to the Board of Commissioners, 12 Aug. 1815.

1. I am directed by the Honourable the Vice-President in Council to transmit to you the enclosed extract of a letter from the Honourable the Court of Directors (paragraphs 100 to 108), dated the 6th January 1815, and to acquaint you that you are desired to submit to Government the draft of a Regu-

lation for amending the constitution of the office of Putwarry, on the principle suggested by the Honourable Court.

Letter to the Board of Commissioners, 12 Aug 1815.

2. The Vice-President in Council does not anticipate any material difficulty, on your part, in the performance of this duty, as the suggestions of the Honourable Court correspond in substance with the tenour of the second paragraph of your letter of the 30th May last, to which Government may have occasion to reply more particularly hereafter; but in order that you may have a juster view of the intentions of the Vice-President in Council, with respect to this question, I am directed to state the following particulars for your consideration.

3. It is the wish of Government, that you should not confine yourselves, on the present occasion, solely to the establishment of such rules as may be necessary to render the Putwarries more immediately the officers of Government, but that, taking the most comprehensive view possible of the subject, you should submit a well-digested plan for the constitution of those offices, and likewise of the pergunnah Canongoes, in the manner best calculated to promote the general interests of Government and of the community.

4. The Vice-President in Council is aware that the duty now assigned to you is in a high degree important. To treat the subject in the most general way possible, it involves an inquiry into the different products of the earth, the rates of rent payable, whether in money or in kind, by the immediate cultivators of the soil, and the various modifications to which those rates may be subject through an extensive tract of country. It imposes, likewise, a necessity for establishing such forms of registers and accounts, as may appear best calculated to record and perpetuate the several particulars above noticed; and it is further evident, that a considerable lapse of time will be requisite to enable the above-mentioned officers to collect the materials required, and to digest the whole into that system of account, which was formerly so well known in Bengal, &c. under the appellation of pergunnah rates.

5. It will, of course, be understood from the preceding remarks, that the principal objects to be accomplished are the means of defining the rights of the peasantry, and of adjusting with facility such differences as may arise between landlord and tenant.

6. But exclusively of those objects, the Vice-President in Council observes that we should particularly endeavour, on any revision of the offices of Canongoe and Putwarry, to render those institutions as instrumental as possible in ascertaining the boundaries of estates, and consequently in deciding on the right to disputed lands or crops.

7. It cannot, indeed, be expected, that in the present undefined state of the boundaries of landed property in the Ceded and Conquered Provinces, the instrumentality of the Canongoes and Putwarries can be very useful in determining the boundaries of estates; and, under this impression, the necessary measures will be taken, with the aid of a Surveyor-General, to organize an establishment for the performance of that duty, and for ascertaining the quantity of land contained in those estates respectively, and determining the proportion which the cultivated part may bear to the uncultivated part.

8. But such an establishment, which the Vice-President in Council conceives may be rendered highly useful as an instrument for determining the boundaries of estates in the first instance, by no means supersedes, even in that point of view, the utility of the offices of Canongoe and Putwarry. The view already taken of the subject, renders it unnecessary to enter into details upon it; but it may be observed, generally, that in no sense whatever can those offices be rendered more useful and important, than in recording and perpetuating whatever authentic information may be obtained, whether by means of the surveys above-noticed, or otherwise, respecting the limits of estates, and the other points noticed in the preceding paragraphs.

9. Your Board must necessarily recollect, that the present is not the first instance in which Government has expressed its solicitude for the adjustment of the boundaries of estates in the several districts subject to your authority, although the means proposed to be employed on the former occasion, differed from those contemplated in the present instructions.

10. In

Letter to the Board of Commissioners, 12 Aug. 1815.

10. In conclusion, I am directed to take the present opportunity to desire, that in submitting the usual reports upon the settlements which may be formed of the several districts in the Ceded and Conquered Provinces, you will regularly state the data (that is, the different descriptions of account on which the jumma may have been revised and adjusted), to enable Government to judge of the confidence which should be reposed in the accuracy of the assessment, considered with relation to the gross produce of the lands. Information on these points appears to be particularly desired by the Honourable the Court of Directors.

I have, &c.

Fort William,
12th August 1815.

(Signed) W. B. BAYLEY,
Acting Secretary to Government.

Board of Commissioners.

To the Honourable N. B. Edmonstone, Esq. Vice-President in Council,
Fort William.

Honourable Sir:

Letter from the Board of Commissioners, 30 May 1815.

1. We have the honour to acknowledge the receipt of the Chief Secretary's letter of the 21st October, with its enclosures from the Nizamut Adawlut.

2. The readiest mode of obviating those grievances to which the tenants are liable, from the causes detailed in Mr. Cornish's letter to the Nizamut Adawlut, would be the re-establishment of the Mal Adawluts in the hands of the Revenue officers. The decision on these suits would then be prompt and free of expense, by the exclusion of all technical pleadings and of professional Vakeels; and the supervision of the controlling Board, unembarrassed by the formality of regular appeal, would tend to establish fixed principles, to prevent a deviation from them, and to maintain an uniformity of decision. The whole of the Revenue department has a clear and direct interest in the maintenance of good faith and equity between landlord and tenant, and the Revenue department alone can, generally speaking, acquire a competent knowledge of the subject.

3. The re-establishment of the office of Canongoe in Bengal and Behar, on the same footing as it exists in these provinces and in Benares, would also furnish a useful auxiliary in determining the rates of all ryotee tenures, and in supplying, from personal knowledge of local and traditional customs, the want of specific engagements. But the principal defence and protection of the rights of the tenants would be found in a modification of the Putwarry office, by constituting the Putwarries to be officers of Government, instead of private servants of the Zemindar. As long as the nomination and dismissal of the Putwarry rest with the arbitrary discretion of the landholder, that officer must always continue to be the tool and instrument of his employer. In these provinces, where the Regulations prescribe that the settlement shall be made by specific deduction from the actual produce, and where the accuracy of the assessment must consequently depend upon the accuracy of the estimate of such product, the entire dependence of the Putwarry on the Zemindar cannot but be materially injurious to the interests of Government.

4. But the tenant, although apparently sacrificed to the Zemindar, and debarred from all redress against him by the expense, the dilatoriness, and above all the uncertainty of judicial decisions, does not in practice suffer those hardships, to which, in theory, he would appear to be exposed. When people have reciprocal wants, their mutual necessities drive them to something like an amicable adjustment. The landholder can no more do without the tenant, than the tenant without the landholder. The obligation of the latter to pay the public revenue is certain, and the consequence of his failure is ruin. Starvation is equally certain to the Ryot if he cannot get employment. But nature, in this country, requires little; and although frequent instances have occurred of Zemindars being ruined, no instance has been heard of a Ryot starving for want of work. The law, indeed, has suffered the positive rights of the tenants, as occupants, to pass away *sub silentio;* but custom, founded on necessity, and stronger than law, has secured to them privileges which appear

Letter from the Board of Commissioners, 30 May 1815.

sufficient to have made them happy and comfortable, and with reference to all former periods, rich.

5. We, in fact, believe the tenants in Behar and Benares to be much better off than they were before Kasim Ally Khan's time. One half of the produce is still the usual share of the Ryot, and he is subject to no exaction. The demand for Ryots is so great, that they can make, and do make, better terms. A Ryot who had but one plough at the time of the perpetual settlement, will be found to have now two or three ploughs. The rate of hire for a ploughman is more than doubled since that period, and grain, on an average, is much cheaper; and although cloth and other articles of necessary use are dearer, the Ryot who was formerly almost naked, is now clothed. If any doubt should exist of the ameliorated state of the tenantry in Behar and Benares, the fact may be proved by reference to the increase of nukdee and the decrease of bhowlee tenures.

6. The mistake of making the perpetual settlement with Rajahs, as proprietors of the whole of the lands composing their raje, has chiefly affected an intermediate class, the village Zemindars, to whom no compensation can be now made for the injustice done to them by the transfer of their property to the Rajahs. Indeed, the whole of this valuable class of landholders may be considered to be extinct in the Lower Provinces, with the exception of a few fortunate individuals, who have preserved their estates, under the names of independent and dependent Talookdars, by the precaution of their ancestors, in providing themselves with written acknowledgements of the general Zemindar, who in consequence of the interpretation put on that title, was considered, by the terms of the perpetual settlement, as the universal proprietor of the soil, and the fountain from which alone any other person could derive a property. These village Zemindars are, however, still numerous in Behar, and more so in Benares, and they will be found, in the large estates of Behar, to maintain their individual property against the general right created by the perpetual settlement, by the possession of the phulker and bunker, and in some instances the julker also. In these provinces we have taken particular pains to avoid the error, and have succeeded with few exceptions.

7. We beg leave to take this opportunity of bringing under the notice of Government the case of the tenants in the jaghires and other rent-free lands, who do not appear to have been hitherto contemplated, in any rule proposed or enacted for the protection of the Ryots in general, as the case of the proprietors of the soil in such jaghires, &c.

8. As Government, by the grant of a jaghire, can assign no more than what they themselves possessed, viz. the right of deriving a certain rent from the land, it would naturally follow, that the assignee can possess no other authority than what Government could have exercised: but by the universal practice under such grants, the assignee becomes virtually vested with all the rights of property, and discharged from all the obligations imposed by Government on themselves. With regard to him, the Regulations become a dead letter. We do not know that such a principle has been recognized by any judicial decision, but we believe that it has never been judicially questioned.

9. The practical effect of this principle may be exemplified in the case of pergunnah Belaspore Sekundra, in the zillah of Cawnpore. The British Government, on its assumption of these provinces, secured to the Zemindars, by an express Regulation, a settlement on prescribed terms, renewable for two periods of three years each, for a third period of four years, and at the expiration of these ten years, in perpetuity. Previously to the commencement of the second triennial period, this pergunnah was granted in jaghire to Nurrender Gueer; and the consequence has been, that the Zemindars of it have found themselves excluded from all the benefits of the legislative enactments by which Government had limited its own demand, and the Jaghiredar has been left at liberty to make his settlement with such persons, on such terms, and for such periods, as he chose.

10. In small jaghires, no injury is perhaps experienced, in practice, from the existence of such a power in the Jaghiredar. His own interest, probably, compels

Letter from the Board of Commissioners, 30 May 1815.

pels him to keep terms with the Zemindar, whose influence with the Ryots might embarrass the Jaghiredar; and we believe that in every, if not in most of these small jaghires, the lands are held on higher terms than in the khalsa villages. But in large jaghires, such as the entire pergunnah above-named, and the more extensive possessions of Rajah Oditnarain, Baboo Sheonarain, and Bussumbur Pundit, in Benares, the rights of the Zemindars are altogether superseded. In the Benares jaghires, particularly, we imagine that the Zemindars are nearly extinct.

11. Nothing in the terms of any grant, either by the British Administration or by former Governments, can be interpreted to preclude the enactment of any laws, which may be deemed expedient for the protection of the Zemindars and Ryots in jaghire lands; and, indeed, some steps have already been taken, with this view, by Section 9, Regulation VIII, 1811. We therefore conceive Government to be at full liberty to frame a Regulation for the purpose; and would beg leave to suggest, that a Regulation be accordingly enacted, for securing to the village Zemindars their zemindarry sayer of phulkur, bunker, julker, and purjote, which the Jaghiredar might be allowed an option of commuting for a payment in money, not less than ten per cent. on the net produce.

12. We beg leave to add, that these important objects having not failed to attract the Governor-General's notice, during his progress through the country, we have already had the honour to submit the same suggestions to his Lordship on his requisition.

We have, &c.

Board of Commissioners, (Signed) E. COLEBROOKE.
Furruckabad,
30th May 1815.

Ordered, That the Acting Secretary write the following letters to the Board of Commissioners and to the Surveyor-General.

To the Board of Commissioners.

Gentlemen:

Letter to the Board of Commissioners, 12 Aug. 1815.

I am directed by the Honourable the Vice-President in Council, to acknowledge the receipt of a letter from you, dated the 30th May last.

2. The Vice-President in Council desires that you will prepare, and submit for his consideration, the draft of a Regulation for the establishment of Mal Adawluts, or tribunals for the trial and decision of disputed claims between landlord and tenant, and generally between all persons in the different gradations from the Sudder Malguzar to the immediate cultivator of the soil, on the footing on which those institutions existed in the provinces of Bengal, &c. previously to the year 1793.

3. The Government has often lamented the abolition of those institutions, by which disputes of the above description were formerly decided with facility and expedition, and with very little expense to the parties, and if Government has not before ordered the revival of them, it was chiefly because, in the actual state of things, doubts might be entertained, whether the Revenue Authorities could act with efficiency in the trial and decision of suits of the nature of those to which this letter refers. In these remarks, the Vice-President in Council alludes to the abolition of the office of Canongoe in the provinces of Bengal, Behar, and Orissa, and to the very inefficient state of the office of Putwarry in those provinces, which it is conceived must necessarily have precluded the Revenue Authorities from acting with promptitude and effect in the discharge of the duty in question. The objection, indeed, is less applicable to the Ceded and Conquered Provinces and to the province of Benares, where the offices of Canongoe and Putwarry still exist; but, it is apprehended, in a much less efficient form than might be desired, as more particularly stated in my separate letter to you of the present date.

4. But as the necessary orders have been already issued to you, with the view of placing the offices of Canongoe and Putwarry, in the district subject to your superintendence, on the most efficient footing possible, and as the Vice-President in Council has it likewise in contemplation to re-establish the former and recognize the latter office in the Lower Provinces and in Behar, no substantial reason exists for postponing the revival of the Mal Adawluts any longer; and the sooner it can be accomplished, the more speedily and effectually will the regular courts of judicature be relieved from a part of the pressure, which is felt as so serious an evil, generally, in the Judicial department.

Letter to the Board of Commissioners, 12 August 1815.

5. With a view to the more effectual attainment of that object, the Vice-President is entirely of opinion, that whatever review or appeal it may be deemed proper to allow from the decisions of the Collectors, in cases of the above description, should be to the Board of Commissioners and Board of Revenue, respectively; and not to the zillahs or provincial courts, or to the Sudder Dewanny Adawlut.

6. In framing the Regulations required, it will be an object of your particular attention to distinguish, as clearly as possible, between suits which, on the principles already stated, are to be cognizable by the Revenue Authorities, and those which will still be cognizable by the regular courts of judicature. Any ambiguity on this point would necessarily lead to a collision of authority, which might be attended with great inconvenience.

7. The Vice-President in Council is not aware, that it is necessary to enter into further details on the subject in this letter: but if, in the performance of the above-mentioned duty, you should require instructions on any particular points, you will, of course, state them for the consideration of Government.

I have, &c.

Fort William, (Signed) W. B. BAYLEY,
12th August 1815. Acting Secretary to Government.

To Colonel Colin Mackenzie, Surveyor-General of India (at Madras).

Sir:

1. It being in the contemplation of Government to organize at this presidency an establishment for the instruction of boys in the principles of geometry, mensuration, and drawing, with a view to the employment of them as land-surveyors, I am directed to convey to you the wish of the Honourable the Vice-President in Council that you will prepare and submit to Government the details of the plan which you would recommend to be adopted for that purpose.

Letter to the Surveyor General, 12 Aug. 1815.

2. In requesting the benefit of your judgment on this occasion, the Vice-President in Council is not less influenced by considerations connected with your official situation and experience, than by a knowledge of the zealous interest and active exertions personally manifested by you in carrying into effect a similar measure at Madras, the result of which is understood to have been productive of the most essential advantages to the public service.

3. The Vice-President in Council is anxious that the establishment proposed to be formed at this presidency should be placed on as economical a footing as may be consistent with the due attainment of the objects immediately in view.

4. To assist your judgment in framing the establishment in the first instance, I am directed to observe that the primary object of Government is to obtain accurate surveys of the several districts (twelve in number), composing the Ceded and Conquered Provinces, with a view to the permanent settlement of the revenues of those territories. Exclusively of that object, it is extremely desirable to obtain surveys of particular estates or tracts of country, in Bengal, &c.; but a small addition to the general establishment will be sufficient for this purpose. It is possible, indeed, that the duty to which these remarks refer may hereafter be undertaken on a more extended scale, with the view of obtaining more accurate geographical and statistical information than we at present possess;

Letter to the Surveyor General, 12 Aug. 1815.

possess; but it will be sufficient to adapt the establishment, as already noticed, in the first instance, to the accomplishment of the objects already described.

5. On your arrival in Bengal, you are requested to communicate personally with the Secretary to the Government in the Revenue department, for the purpose of obtaining any information connected with the discharge of the present duty which his official situation may enable him to afford you.

I have, &c.

Council Chamber, (Signed) W. B. BAYLEY,
12th August 1815. Acting Secretary to Government.

Board of Revenue.

To the Honourable N. B. Edmonstone, Esq. Vice-President and Deputy-Governor, &c. &c. &c. in Council, Fort William.

Honourable Sir:

Letter from the Board of Revenue, 13 June 1815.

1. We have the honour to submit to your Honourable Board the accompanying copies of minutes of our Acting President (Mr. Rocke) and of Mr. Colebrooke, containing their sentiments on the revival of the office of Canongoe, as required in the letter from the Chief Secretary, of the 21st of October 1814, repeated on the 9th ultimo.

2. We did not transmit the letter of the Chief Secretary to Mr. Richardson, our other member, who was at that time at Cuttack, under a supposition that the communication might have been made to him separately.

Revenue Board, We have, &c.
13th June 1815. (Signed) R. ROCKE.

Mr. Rocke's Minute.

Mr. Rocke's Minute.

1. It is with diffidence I hazard an opinion on the best mode of remedying the evils stated by the fourth Judge of the Court of Circuit for the division of Patna, in paragraphs 48 to 51 of his letter dated the 26th July 1814, transmitted to us with the letter from the Chief Secretary, under date the 21st of October last.

2. Previously to suggesting a remedy, it may perhaps be necessary to offer an opinion respecting the source of the evil complained of: the more so as, should my opinion regarding its source be correct, it will become requisite for Government to make a declaratory regulation concerning the rights they reserved to themselves, at the period of the permanent settlement, to protect the immediate cultivators of the soil.

3. Whatever difference of opinion may have existed on the subject of the proprietary right in the soil, it now becomes unnecessary to look back. It has been determined that this right vests in the Zemindars, Talookdars, &c. It only remains now for Government to determine the nature and extent of the rights and power they have reserved to themselves, in conformity with Clause 1, Section 8, Regulation I, of 1793.

4. It will, at the same time, be equally necessary, carefully to ascertain whether they may not have subsequently, in some degree, relinquished those rights, or such parts of them as it may now be found expedient to exercise, in behalf of the immediate cultivators of the soil; for, subsequently to the period of the decennial settlement, probably one-third, or rather one-half of the landed property in the province of Bengal may have been transferred by public sale, on account of arrears of revenue. One of the rights in contemplation was their power to have confirmed the validity of pottah tenures, which have been declared resumable, in case of public sales for the recovery of arrears of reveuue from defaulting proprietors, and which became a strong inducement to many to become purchasers. Nor must it be forgot, that Government may have benefited thereby, as the lands, in some instances perhaps, would not have otherwise sold at a price sufficient to realize the arrears due, and the proportion of the jumma assessed on them.

5. Another consequence resulting from the permanent settlement being concluded with the Zemindars, in the capacity of proprietors, was the innovation introduced in the situation of the Putwarries; for although the office was nominally kept up, it was in fact virtually abolished, in respect to its immediate objects, that is, as a check over the former Zemindars or farmers of the land-revenues. The Putwarries were, in fact, the depositaries of the local usages of the country, from whom it was always easy for the Revenue Officers of Government to collect correct information regarding the individual rights of the Ryots, in cases of disputes between them and the Zemindars or farmers. They were then considered the immediate servants of Government; but now, being dependent on the proprietors of the soil, the nature and intention of their original institution are materially altered, and instead of being the protectors and guardians of the rights and privileges of the cultivators of the soil, they are become the zealous and interested partizans of the new proprietors. Of course, little information can now be derived from that source, calculated to secure the Ryots from the gripe of their new masters. The Collectors were strictly prohibited from calling on them for information, except under particular circumstances; so that it would not now be easy to put them on their ancient footing of utility, without perhaps some infringement on the stipulations with the proprietors.

6. The Canongoe's office was, in some respects, similar to the Putwarry's, though less in detail, being confined to objects of greater magnitude between Government and the Zemindars, and other grantees of land, or between the two latter.

7. In order to remedy the evils under consideration, nearly the whole of the revenue Regulations must be most carefully revised. However, it may possibly be advisable to determine, in the first instance, generally, the rights and privileges to be conceded to the cultivators of the soil, and then frame the Regulation on the above subject on correspondent principles.

8. In some instances, many important rights in the cultivators or immediate occupants of the soil have been recognized, particularly in the twenty-four Pergunnahs, where the jummabundee Ryots have the right of transferring their pottah tenures by sale; and if this rule were generally established, and no Ryot be liable to ejectment as long as he paid his rent acccording to the terms of his engagements, or where no engagement had been entered into, according to the purgunnah or village rate of assessment, it would no doubt obviate most of the oppressions and grievances to which they are now subjected.

9. The principal cause of the difficulties and inconveniences which at present exist, is the want of specific engagements, or of some defined data to be governed by. Notwithstanding the rules and injunctions which had been repeatedly enacted, and the endeavours of the different officers of Government to prevail on the landholders and the Ryots to interchange engagements, it is notorious that it has only very partially been effected. The parties can rarely agree as to the terms. The landholder naturally imposes the highest (possibly even exceeding the usual local) rates. The Ryot consenting to the lowest only, or probably to the rent which he has heretofore paid (goozistah pyuristah), the contest ends in no engagement; and the parties go on as they have been accustomed to do, one endeavouring to levy more than he is entitled to, the other withholding what is justly due from him. Thus they are perpetually at issue; and, generally speaking, the Ryot is the sufferer.

10. I shall now proceed to submit my sentiments on the mode to be adopted to remedy the evils complained of; but I do it with diffidence, conscious that they must necessarily be imperfect in the first instance, although I hope they will be found calculated to check, at least, the further progress of this growing malady.

It should be declared, that in acknowledging the hereditary proprietary right of the Zemindars, or rather in conferring that right on them, it was not in the contemplation of Government to annul or abrogate the long pre-existing rights of the immediate cultivators of the soil: on the contrary, that Government expressly reserved to itself the right of enacting such rules and regulations as they might deem expedient for the protection of that class of their subjects.

Mr. Rocke's Minute.

Tenures by pottah, under certain defined provisions, to be hereditary, unresumable, and transferrable by sale or gift; but, in default of heirs at law or *bondfide* transfer, the lands to be at the disposal of the landlord.

The lands to be liable to distraint on sale for arrears of revenue. The proceeds of the sale to be applicable, first, to the discharge of the arrear, secondly, to defray any expenses attending the sale, and the surplus to be paid to the pottah-holder.

The foregoing rules to apply to all existing khode-khoost and chapperbund pottahs, after the same shall have been registered and rendered conformable to the new rules; and all py-khoost Ryots to be entitled to demand pottahs for their lands on a fixed jumma, and not to be ejected as long as they fulfil the conditions of their engagements.

Putwarries to be declared officers of Government, and to be placed under the orders and controul of the Collectors.

The Putwarries shall be required to deliver to the Collectors copies of all their records duly authenticated; particularly a nerickbunder (or rate of assessment) of every description of land, and produce chittas (or papers of measurement) with the boundaries of each village.

They shall keep registries of all pottahs, as also of all mutations, and deliver authenticated copies of such to the Collector annually.

No pottahs, except such as have been entered in the Putwarries' registers, shall be considered hereditary, or entitling the holder to the benefits before alluded to.

All landholders or others, empowered to distrain or attach lands, previously to so doing shall give notice thereof to the Putwarry, with a memorandum of the amount of the arrears, who, if the Ryot be in arrear, shall allow the attachment or distraint; but if no arrear shall appear due, the Putwarry will not allow the attachment or distraint.

No Ryot to hold more land than is expressed in his pottah, on penalty of double rate of assessment on any excess. The lands to be previously measured, and the assessment fixed at the usual local rates.

Any Ryot refusing to receive a pottah at the foregoing rates shall be liable to ejectment, and shall be held responsible for the rent of the land he holds, agreeably to those rates.

Although pottahs are to be considered hereditary and perpetual, nevertheless a Ryot may take out a pottah for a limited number of years; but it shall not be competent to him to transfer it for a term beyond that specified in the instrument.

A Ryot wishing to relinquish his pottah, shall signify his intention through the Putwarry three months before the close of the year. In default of this, he shall be held responsible for the rent of the ensuing year.

The Putwarries to furnish the Collectors with as accurate statements of the population as they can procure, distinguishing their professions and cast.

11. As connected with the foregoing subject, and in pursuance of the requisition contained in the letter from the Chief Secretary, I shall now proceed to offer my sentiments on the re-establishment of the Canongoe office.

12. Of the origin and objects of this office, or of the considerations which led to its abolition (perhaps arising more from the abuses which existed, or were practised by the executive officers of it, than from any defects in its original institution), it may not be necessary to enter into any detail. The subject has, at different periods, been fully and ably discussed; and of the general utility of the office, with the great convenience which may result from it, under proper rules and provisions, to the landed community at large and the public service, I apprehend there can be no question.

13. Neither does it become necessary, at present, to enumerate the duties to be performed by these officers; they are already sufficiently known from the nature of the office itself, or have been defined in the correspondence which has passed in existing Regulations.

Mr. Rocke's Minute.

14. That inconveniences have arisen from the abolition of the office is but too generally admittted; and that they have been very inadequately provided for or supplied by the Registers, which were directed to be kept, is manifest. The necessity, therefore, of establishing some office, on a more efficient footing, for the preservation of these records, is obvious; and none occurs to me so well calculated for this end, and other useful purposes, as the re-establishment of the Canongoe office, on principles similar to those on which it has been continued in the Upper Provinces, as far as local circumstances apply.

15. It may be worthy of consideration, whether it would not be advisable to have an office at the presidency, under the charge of an intelligent and experienced civil servant, for the purpose of collecting and concentrating the whole of the records in our office; to digest the present records of the office, and, as far as may be practicable, to supply the deficiency which has arisen since the abolition of the former office; to form a regular digest of all general and local usages; to keep registers of all tahoods, kistbundies, cubbooliats, measurements, nerikhs, or rates of assessment, separations, butwarras, &c., and generally of all the records of all the subordinate Canongoes and Putwarries; also to form statistical statements, as far as may be practicable. Copies of all transfers of land paying revenue to Government to be recorded in this office. The superintendant to report, from time to time to the Board of Revenue on the state of the office, and submit such arrangements as he shall deem necessary for more effectually carrying into effect the objects of the establishment.

16. The revival of the office of Canongoe will, of course, be attended with a considerable augmentation of expense; but this may, in a great measure, be provided for, by a resumption of the lands originally set aside for these officers, and still enjoyed by them, although they now render no services to the state. This observation applies more particularly to Behar, where, there is every reason to believe, this misappropriation exists to a great extent. The resumption of these lands, and of others held under invalid titles, or perhaps no title at all, would, no doubt, furnish abundant sources for defraying the expenses of the Canongoe establishment in that province, which probably would not exceed 25,000 rupees per annnm; and, unless it should be intended to adopt the arrangement generally, I would propose that its re-establishment, for the present, be confined to Behar, in which the services of these officers might be more beneficially employed than in Bengal, as it is notorious that the alienations of lands in that province have been very extensive. In Bengal, indeed, I apprehend the quantity of land of that description (Canongoe Nankar) is comparatively inconsiderable; and, in many instances, it was resumed and annexed to the public assessment, so that little can be expected in these districts to meet the increase of expense.

17. Adverting, however, to the general utility of the office, and the convenience which may result from it by affording facilities in the adjustment of Revenue disputes, I can have no hesitation in saying, that I consider the re-establishment of the office expedient, and likely to be attended with many beneficial ends. I am aware that this opinion does not accord with that recorded by me on the 19th November 1811. That opinion, it will be observed, was grounded more on the increase of expense, than on any doubt as to the utility of the measure; and the Board was not then in possession of such information as it has since acquired, of sources from which this expense might reasonably be expected to be defrayed. Subsequent communications have tended, in great measure, to remove that objection, and the considerations which influenced that opinion no longer operate.

18. I regret that such delay should have occurred in preparing this minute; but the ordinary duties of my situation, with other public avocations, have so wholly occupied my time, that I have not had leisure to commit my sentiments to paper at an earlier period.

(Signed) R. ROCKE.

(A true copy.)

(Signed) G. WARDE,
Acting Secretary.

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Mr. Colebrooke's Minute.

Mr. Colebrooke's Minute.

On the subject of the reference of Government, contained in the Chief Secretary's letter of the 21st ultimo, I wish to record my sentiments previous to taking leave of the Board, although the many avocations incident to my approaching departure from India render it impracticable for me to do so, as fully and with such explanation of the grounds of my opinion, as I should have been desirous of doing if time permitted.

I have no hesitation in saying, that I am entirely convinced, after the experience of more than twenty years, that the abolition of the office of Canongoe was a radical error in the code of Regulations framed at the close of Lord Cornwallis's government, no office of registry or record calculated to supply its place being then substituted in its room. The Regulations in question did, indeed, provide for the formation of certain registers of land by the officers of the Revenue, which, it seems to have been supposed, would collect and preserve all information which Government might have occasion for. The expectations entertained from these, and from the further registry enjoined by a subsequent Regulation, have been entirely disappointed. It must be acknowledged, they were ill devised, and they have also been very imperfectly kept; and those which have been executed are of little utility. In every view, therefore, no doubt can now, I conceive, remain as to the expediency of rescinding all the Regulations concerning them, and of only requiring from the Revenue officers an annual statement, in the manner of an account-settlement, readily prepared in a simple form.

But had the proposed register been more practicable, and been actually and regularly prepared in the prescribed form, and within the enjoined period, and were they even effectual for purposes that concern the especial interests of Government, still they were totally inapplicable to supply the Canongoe's place, in regard to such of his functions as concerned individuals, and as affected their private interests. That point, in particular, which has been brought under the notice of Government, and is the subject of the present reference to this Board, is an instance conspicuous and important, as it has led to consequences affecting more than one department of the administration, and to evils which urgently call for remedy.

At the period of the decennial settlement, subsequently declared permanent, the rights of Zemindars and Ryots, as well in relation to Government as to each other, underwent much discussion, of which a great portion is to be found recorded on the proceedings of this Board. Among many important points, not unconnected with the present subject, one especially bearing immediate relation to it, which was then distinctly admitted, was, that certain classes of subordinate tenants, and chiefly those denominated dependent Talookdars, or khode-khoost or chapperbund Ryots, possessed certain rights and immunities, which it was just and expedient to uphold, but for which end (the Zemindar's property in the soil being recognized, and he being permanently interposed between the Government and the Ryot) it was become necessary to make special provision, for the security of subordinate tenures and maintenance of the rights of the tenants. With this view, rules were framed which were introduced into the amended code of Regulations for the decennial settlement, from the fifty-second to the seventy-first article of the code passed on 23d November 1791, and re-enacted, with other clauses interspersed in them, in the fifty-first and following sections of Regulation VIII of 1793.

At the date of this re-enactment of those rules, the permanency of the settlement and assessment of the land revenue having been in the mean time proclaimed, it was thought necessary to make particular provision for the protection of the resources of the public revenue from any permanent diminution, through the improvidence of the landholders; and for this purpose, chiefly, a Regulation was then passed (XLIV of 1793), restricting the Zemindars from granting pottahs or leases, or otherwise entering into engagements fixing the payments of their tenants, for any period exceeding ten years, and declaring all engagements between the Zemindar or landholder and the tenants, however strictly conformable to Regulation, void and cancelled from the day of sale, in the event of the lands being sold by public sale for the discharge of the arrears of assessment due by the Zemindar, at the same time providing that the purchaser should be at liberty to collect from the tenants whatever the former landholder would have been entitled to demand, according to the established usages and rates of the pergunnah or local division, had the engagements so cancelled never existed.

It was subsequently declared, by Regulation IV, 1794, that tenants, whose pottahs might be cancelled or might otherwise determine, should not be required to take new pottahs, at higher rates than the established rates of the pergunnah, for lands of the same quality and description, but should be entitled to have pottahs renewed at the established rates.

When it is recollected how large a proportion of the lands of Bengal changed masters in a few following years, it will be easily conceived how prodigiously numerous must have been the cases, in which engagements between landlord and tenant were annulled by sale for arrears due by the landlord to Government.

Other clauses of the same Regulation last cited, shew that extreme difficulty had been already experienced in the adjustment of the land-rents between the Zemindar and Ryots, under the previous rules of the permanent settlement, which entitled the tenants to receive pottahs at the established rates of the pergunnah. Yet not only were no means devised for arranging and preserving a record of those rates, and of the rules by which they were regulated, but an existing institution, the only one in which information could be then found and might be expected to be preserved, was unrelentingly abolished. It cannot be wondered at, that the consequence should have been, as is now generally acknowledged, that (with rare exceptions, in which, owing to special circumstances, a record of the rates exists in the Collector's office, and of course with the exception of Benares and the Ceded and Conquered Provinces, where a reframed serishta, founded on the Canongoe's office, has been kept up) the courts of justice, which are by Regulation required to decide, according to established pergunnah rates, all disputes that arise between the Ryots and their landlords, regarding the rates of the pottahs which they are entitled to, are unable to procure any evidence of those rates, or any other satisfactory information, to guide their decisions.

Consequently, the provisions contained in the general Regulations for the permanent settlement, designed for the protection of the rights of the Ryots or tenants, are rendered wholly nugatory; and it has been repeatedly urged by many of the most judicious officers, who witness the practical operation of the existing laws through the country, as it is now urged by Mr. Cornish, that it would be better for the tenants to declare them destituteof all immunities, and of any right but such as may be specifically conveyed to them by the express terms of the engagements which they may be able to arrange with their landlords, rather than to suffer them to be misled by a vain confidence in supposed or acknowledged rights, in which the courts of justice, for want of definite information, are unable effectually to support them. And certainly there appears to be no complete remedy, but either the sweeping one of abrogating the illusory privileges of the tenantry, or the arduous task of rendering their undoubted rights distinct and palpable, and furnishing the means of upholding them, by now doing what we should have done in the first instance, for the purpose of ascertaining and preserving the rules by which subordinate tenures should, in the various parts of the country, be regulated, according to ancient and established usage, as it subsisted or was understood at the period of the decennial settlement.

There can hardly be any hesitation as to the choice in this alternative. Entertaining, however, but a slender hope of the adequate accomplishment of the latter object, which is now become, from lapse of time, difficult of attainment, I purposed, some time since, a palliative remedy, which was adopted in Regulation V of 1812, but which, I fear, is but an insufficient relief of a serious and inveterate evil; more especially as the remedy provided applies only to individual cases as they arise, and does not operate with much effect to obviate the future recurrence of disputes between other individuals.

I am disposed, therefore, to recommend, late as it now is, that measures should be taken for the re-establishment of fixed rules, as nearly conformable

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Mr. Colebrooke's Minute.

to the anciently-established ones as may be yet practicable, to regulate distinctly and definitely the relative rights of the landlord and the tenantry.

The power of making laws for the protection and welfare of the tenants, in the several classes of dependent Talookdars, Ryots, and other cultivators of the soil, was expressly reserved to Government by an article of a Proclamation enacted into Regulation I of 1793;* and rules with correspondent rates may be sanctioned by Government, in prosecution of those measures, and in virtue of that power, without any apprehension of violating faith, if they should differ in some degree from the ancient usage, under the difficulty which must now attend the research, and which will impede a perfectly-exact ascertainment of it. Still, however, it is due to all parties interested, that the best practicable means should be used to make the ascertainment as perfect as it is capable of being rendered.

But if Government should be unwilling to interpose its legislative authority, for the purpose of furnishing clear and definite rules by which the relative rights of Zemindar and Ryot may be determined, and which would close an abundant source of mutual grievance and injury, and consequent dispute and litigation, the next best measure is to do what is yet practicable towards collecting and preserving such evidence and information as can be yet recovered, and placing it where persons having an interest therein may inform themselves concerning the existing evidence of their rights, and where courts of justice, when called upon to decide such questions, may find the information requisite to their investigation of the matter.

In either view, or for either purpose, the re-establishment of the Canongoe serishtah, or the institution of some analogous office of registry and record, appears highly expedient. It would materially assist the recent, as well as the earlier enactments of the Regulations designed for the protection of the tenant: it would greatly assist the adjustment of numerous disputes of every sort between landlord and tenant, which actually arise, and would sensibly tend either to obviate their occurrence, or at least to accommodate them at an early moment, perhaps without previous recourse of either party to a law suit. But the most important of the objects for which the re-establishment of the office is desirable, no doubt, is a retrieval of the knowledge of these rules and rates, by which all questions between Zemindar and tenant are by Regulation to be determined, and without which the relative interests of these parties can no way be settled, unless Government, as before suggested, will enter upon the task of fixing them by fresh enactment of law.

If it be, indeed, practicable to retrieve the requisite information by any means, it is most likely to be done through an office instituted on the basis of that, on which formerly it was expected to be recorded and preserved. Such of the records of the ancient serishtah as yet exist would, of course, be transferred to the revised office, and the fittest among the persons formerly employed in it would naturally be engaged at the re-establishment of it. Their recollection, or the means of inquiry which they would possess, would be most promptly serviceable to the recovery of such written records as yet remain, and to the collecting of information from various quarters, to supply the defect of the records that are imperfect, and the want of those which are lost.

On this account, joined with the consideration of the general utility of the office in the affairs of the land revenue, as experienced in the provinces under the Board of Commissioners, it appears to be highly expedient that an office, on a footing similar to that of the reformed Canongoe of Benares and the Ceded and Conquered Provinces, should be established in Bengal, as has been already recommended by the Board for Behar, and as would have been at the same time recommended by us for the entire province of Bengal, had not the Board been withheld, by the apprehension that the expense (no fund being suggested to defray it) might be an insuperable objection.

The general functions of the office would be the same with those of the ancient Canongoe and of the reformed Serishtahs of the Ceded and Conquered Provinces and the district of Benares. Their special duty, with reference to a principal

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* Section 8, Clause 1.

Mr. Colebrooke's Minute.

principal object of the revived institution, would be to prepare a statement of the rates, or the rybundee durbundee, or by whatever other name known, for the pergunnah or other local division, as they stood in the Bengal year 1197, the first year of the permanent settlement, together with the abwab established previously to that year, as well as the rules by which those rents were regulated and applied, ascertaining them from the records and old accounts which they may be able to collect, and from the best accessible sources of information, where records may be deficient.

They should be further instructed to prepare statements of the actual rates, according to existing engagements and present collections and payments between landlord and tenant. To enable them to execute this essential duty, the Putwarrees should be required to furnish all necessary information, and to allow them to inspect documents and accounts for which they may have occasion, and supply them with copies of accounts and papers wanted for record.

It does not occur to me to be necessary to state more particularly in this place, the rules and instructions which it might be proper to prescribe for the guidance of Pergunnah Serishtahs, in the execution of these and other duties of their office.

Concerning the expediency of the institution, I shall only add, that my recollection of the judicial duties, both in a zillah and in a court of appeal, in the province of Benares, after the Pergunnah Serishtahs were there established on the basis of the Canongoe, and in zillahs of Bengal and Behar, before the abolition of the office of those provinces, enables me to affirm, that disputes between Zemindar and Ryots were less frequent and more easily determined than they now are in the Lower Provinces; and I am assured, from a more recent local experience and personal observation of other gentlemen, who have communicated their sentiments to me, that in Benares, particularly, when the rybundee of a specific year is by regulation prescribed, and is forthcoming in the subsisting serishtahs of the pergunnahs, the controversies between Zemindar and Ryot, when any do arise, are by no means difficult of adjustment. The effect of this, in lightening the burthen of the administration of justice, and on the very important point of promoting the mutual good understanding and consequent ease and happiness of two principal classes of the community, the landowner and the husbandman, requires no elucidation.

(Signed) H. COLEBROOKE.

Revenue Board.

(A true Copy.

(Signed) G. WARDE,
Acting Secretary.

The Vice-President in Council remarks, that the subject of the foregoing letter will be hereafter taken into consideration.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 27th September 1815.

Late Joint Magistrate of Rungpore.

To W. B. Bayley, Esq. Acting Secretary to Government, Judicial Department, Fort William.

Mr. Sisson's Report, 2 April 1815.

Sir:

1. I have dispatched, per Phœnix, that portion of my report on Rungpore which relates to the state of the police. The result of my inquiries, regarding the Garrow tribes, was submitted to Government previously to my departure from Calcutta; and it only remains for me to represent the relative state of the landlord and tenant, which will be the subject of the present address.

2. What I shall have occasion to bring to notice may possibly prove, that in Rungpore it is not the prevalence of gang-robbery, and other public crimes, which calls the most loudly for a remedy. These are but the ramifications of an

Mr. Sisson's Report, 2 April 1815.

an evil, whose root has long flourished in secret. The arbitrary oppression under which the cultivator of the soil groans, has at length attained a height so alarming, as to have become by far the most extensively injurious of all the evils under which that district labours; and until, by a steady adherence to the most decisive and vigorous measures, the bulk of the community shall have been restored from their present state of abject wretchedness to the full enjoyment of their legitimate rights, I fear it will be in vain to expect solid and substantial improvement.

3. In my letter from Dinagepore, to the address of Mr. Secretary Dowdeswell, under date the 14th July last, I dwelt at some length upon the very general perversion which the landholders and farmers of this district and of Dinagepore made of the law of distress and sale, to the furtherance of every species of rapacity and extortion; and I took the liberty, at the same time, to suggest such improvement as seemed to promise a mitigation of the oppressiveness of a law, which though a necessary evil, must, under any restriction, ever continue to be a cruelly-powerful engine in the hands of vindictiveness and rapacity, of crushing the poor and the abject.

4. In the course of the present address, I shall endeavour to shew to what a height rapacity, seconded by this and other instruments, has attained in the district of Rungpore. This enumeration will exhibit the state of the Ryot, far, very far more wretched, than any one perusing in his closet the salutary rules of 1793 and 1794, and the many legislative enactments which preceded them, could conceive it possible for it to have become, under a systematic administration of those laws.

5. It will require little more than a recapitulation of the law itself to prove, that till within the last three years, this evil, so far from being asssisted, has ever been discouraged, nay, under pain of severe penalties, absolutely prohibited, by the legislature.

That, from the earliest times within the reach of public record, the cultivator of the soil has possessed certain rights, which were publicly recognized by the British Government in the infancy of its establishment, and which were clearly ascertained and defined by specific legislative enactment, full nineteen years before the decennial settlement.

That these rights, after undergoing a modification which involved considerable prejudice* to the interests of the various cultivators of the soil, were finally guaranteed to him on one and the same day that the right of property in the soil he tilled was gratuitously conferred on the Zemindar.

That though, probably, with but little reference to the probability of its ever being necessary to exert that power, lest peradventure these vitally-important rights should, in the result, prove incapable of being secured to the poorer classes, by means of the laws by which they were thus solemnly conferred, the legislature has providently reserved to itself, in the clearest and most unequivocal manner (that is, by the express letter of the very law which has conferred on the Zemindar the novel rights he now enjoys) the full and unqualified power of passing such laws in favour of the cultivator, as from time to time may appear necessary.

That this authority, from a cause possibly other than that stated in the preamble of the Regulation,† was the following year exerted; and the rights of

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* To wit, the annual tax imposed upon him and his posterity, to the end of time, of the various cesses levied, in contradiction to the written law, between the 18th May 1772, and the period at which the settlement of the Ryot's tenure might be concluded, under the provision of 1793.

† From obvious circumstances, it would appear that, in point of fact, the provisions of Regulation IV, 1794, were enacted rather to correct an inconsistency in the code of 1793, than to explain a law hitherto misunderstood. I am of opinion, that the limiting of Ryot's leases, in common with all others, to the term of ten years, by Regulation XLIV, 1793, has been the principal cause of the almost utter extinction, in practice, of the right of the cultivator to unlimited possession. Had the framers of Regulation IV, 1794, openly corrected this mistake, in contradiction to the provisions of Regulation VIII, 1793, instead of adding to the confusion, by confirming the intricate and inexplicable system of a decennial renewal of rights which admitted not of alteration, the promulgation of Section 3, Regulation V, 1812, would not have been followed by the injurious consequences it has produced.

Mr. Sisson's Report, 2 April 1815.

the Ryot, as they had been established in the preceding year, were, by an express enactment, declared to be guaranteed to him for ever.

5. That thus the faith of the state is, to the full, as solemnly pledged to uphold the cultivator of the soil in the unmolested enjoyment of his long-established rights, as it is to maintain the Zemindar in the possession of his estate, or to abstain from increasing the public revenue permanently assessed thereon.

6. The instructions issued to the Supervisors on the 16th August 1769, contain the first public recognition, on the part of the British Government, of the rights of the cultivator. These orders excite much interest, from the very intimate acquaintance they exhibit with a most intricate subject in the very infancy of our establishment; which renders it the more distressing, that the difficulties proceeding from the novelty of the subject should have eventually rendered the deputation of Supervisors into the interior of the country of but trifling general benefit. Such was certainly the result with regard to Rungpore, the local circumstances of which district seem to have long kept its internal state concealed from the knowledge of Government.

7. In these instructions it is observed: " Another grievance, which is equal " to the former, is the variety of demands which the Collector, from the Aumil " and Zemindar to the lowest Pyke, imposes without any colour or license from " the Government, some of which have been so long exacted and paid, that " the Ryots begin to imagine the oppression is sanctioned by Government, and " is not the mere fraud of the Collectors.

" A third, and equally important object of your attention, under this " head, is to fix the amount of what the Zemindar receives from the Ryot, as " his income or emolument, wherein they generally exceed the bounds of moderation, taking advantage of the personal attachment of their people, and " the inefficiency of the present restrictions upon them, since the presence of " the Aumil more frequently produces a scene of confusion than a wariness of " conduct. When the sum of the produce of the lands and of such demand " on the tenant is thus ascertained with certainty, the proportion of what remains to him, for the support of his family and encouragement of his industry, " will clearly appear, and lead us to the reality of his condition.

" Among the chief effects which are hoped for from your residence in that " province, and ought to employ your thoughts and never to wander from your " attention, are these: To convince the Ryot that you will stand between him " and the hand of oppression; that you will be his refuge and the redresser of " his wrongs; that the calamities he has already suffered have sprung from an " intermediate cause, and were neither known nor permitted by us; that " honest and direct applications to you will never fail producing speedy and " equitable decisions; that, after supplying the legal dues of Government, he " may be secure in the enjoyment of the remainder; and finally, to impress " him with a veneration and affection for the humane intentions of our Government.

" In the Ryot being eased and secured from all burthens and demands, but " what are imposed by the legal authority of Government itself, and future " pottahs being granted him specifying that demand, he should be taught that " he is to regard the same as a sacred and inviolable pledge, that he is liable to " no demands beyond their amount. There can, therefore, be no pretence for " suits on that account; no room for the invention of rapacity to practice its " usual acts: all will be fair, open, and regular. Every man will know what " he can call and defend as his own; and the spirit of lawless encroachment, " subsiding for want of a field for exercise, will be changed into a spirit of industry, and content and security will take place of continual alarms and " vexations.

" The Ryot, too, should be impressed, in the most forcible and convincing " manner, that the tendency of your measures is to his ease and relief; that " every opposition to them is rivetting his own chains, and confirming his servitude and dependence on his oppressors; that our object is not increase of " rents or the accumulation of demands, but solely, by fixing such as are legal,

" and

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“ and explaining and abolishing such as are fraudulent and unauthorized, not “ only to redress his present grievances, but to secure him from all further invasions of his property.

“ The truth cannot be doubted, that the poor and industrious tenant is taxed “ by his Zemindar or Collector, for every extravagance that avarice, ambition, “ pride, vanity, or intemperance may lead him into, over and above what is “ generally deemed the established rent of his lands. If he is to be married, a “ child born, honours conferred, luxury indulged, and nuzzuranas or fines “ exacted, even for his own misconduct, all must be paid by the Ryot;* and “ what heightens the distressful scene, the more opulent, who can better obtain “ redress for imposition, escape, while the weaker are obliged to submit.

“ To obtain an account of these cesses or imposts, there cannot be a more “ certain method than what I have before recommended, of getting from the “ Ryot himself a statement of what he actually pays, over and above his established rents; and from this you are to draw a medium amount of the “ cesses levied upon the whole. This should be set against the amount of the “ established rents so cessed.

“ Your commission entrusts you with the superintendence and charge of a “ province, whose rise or fall must considerably affect the public welfare of the “ whole. The exploring and eradicating of numberless oppressions, which are as “ grievous to the poor as they are injurious to the Government; the displaying “ of the national principles of honour, faith, rectitude, and humanity, which “ should ever characterize the name of an Englishman; the impressing of the “ lowest individual with these ideas, and raising the heart of a Ryot from oppression and despondency to security and joy, are the valuable benefits “ which must result to our nation from a prudent and wise behaviour on your “ part.”

8. The first Regulation which treats of the tenures of the country appears to have been passed on the 14th May 1772. Its tenth article provides “ that the “ farmer shall not receive larger rents from the Ryots than the stipulated “ amount of the pottahs, on any pretence whatsoever; and that, for every instance of such extortion, the farmer, on conviction, shall be compelled to pay “ back the sum which he may have so taken from the Ryot, besides a penalty “ equal to the same amount to the Sirkar, and for a repetition, or a notorious “ instance of this oppression on his Ryots, the farmer's lease shall be annulled.” Article twelfth. “ No mahatoots or assessments, under the heads of maugun, “ bawree-gundee, sood, or any other abwab or tax, shall be imposed upon the “ Ryots; and those articles of abwab which are of late establishment shall be “ carefully scrutinized, and, at the discretion of the Committee, abolished, if “ they are found in their nature to be oppressive and pernicious.”

9. The thirty-fifth article of the general Regulations, passed on the 8th of June 1787, provides “ that the Collector do give the most unremitting attention “ to ascertain the rules and rates of assessment on the Ryots under his jurisdiction, and endeavour to fix upon some mode by which they may be regulated, on general, fair, and well-ascertained principles.”

Article 50. “ Whereas, notwithstanding the orders of Government in the “ year 1772, prohibiting the imposition of mahatoot or assessment, under the “ names maugun, hauldaree, morocha, bazee-jumma, or sood, or any other new “ article of taxation, various taxes have been since imposed, the Collector is “ strictly enjoined to enforce this article, and prevent the imposition of any “ new taxes upon the Ryots; and if, hereafter, any new taxes should be imposed, the Collector, on proof of such exaction, is to decree double the “ amount thereof to the party injured, as costs of suit.”

10. The decennial settlement was avowedly founded on the principle which had been the basis of the periodical settlement preceding it, viz. as stated in the preamble to Regulation II, 1793, on “ an estimate formed by the public “ officers of the aggregate of the rents payable by the Ryots or tenants for “ each begah of land in cultivation, of which, after deducting the expense of “ collection

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* It is notorious that, in Rungpore, all fines to which the misconduct of a Zemindar may subject him are levied from the Ryots of his estate.

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"collection, ten-elevenths were usually considered as the right of the public, "and the remainder the share of the landholder."

11. It differed from the settlements which preceded it in but three points: first, in its being fixed for ever; secondly, in its formally vesting the property of the soil, under certain restrictions, in the Zemindar, till then a mere ministerial officer under Government; and lastly, in its giving up to the Zemindar the whole of the profit which was certain to accrue from a progressive extension of cultivation, for generations to come. The additional profits which were to accrue to the Zemindar from the permanent settlement of his estate, were confined to but one source, i. e., extension of cultivation. He was vested with no power to enhance the rents of his tenants, with reference even to the waste lands which his exertions might bring into cultivation: he was peremptorily restricted from exacting a higher rent than that which lands of a similar quality might be rated at in the nirkhbundy of his estate. The profit that was to arise to him from bringing the waste lands into cultivation, was the enjoyment of the Government's share of their produce, in addition to his own.

12. The expected result of the decennial settlement was, that "individuals "would thereby be certain to enjoy the fruits of their industry; that it would "dispense prosperity and happiness to the great body of the people, and in"crease the power of the state, which must be proportionate to the collective "wealth that, by good government, it might enable its subjects to acquire."

13. [There are but 202 Zemindar families in Rungpore. 1793, Regulation I.]—Two hundred families were not to aggrandize themselves at the expense of the rights of a million of under-tenants, but were told that, "to con"duct themselves with good faith and moderation towards their dependent "Talookdars and Ryots, are duties at all times indispensably required from "the proprietors of land, and that a strict observance of these duties is now "more than ever incumbent upon them, in return for the benefits which they "will themselves derive from the orders now issued: the Governor-General "in Council, therefore, expects that the proprietors of land will not only act "in this manner themselves towards their dependent Talookdars and Ryots, "but also enjoin the strictest adherence to the same principles on the persons "whom they may depute to collect the rents from them.

"To prevent any misconstruction of the foregoing articles, the Governor-"General in Council thinks it necessary to make the following declarations to "the Zemindars, independent Talookdars, and the other actual proprietors of "land.

"First, it being the duty of the ruling power to protect all classes of people, "and more particularly those who, from situation, are the most helpless, the "Governor-General in Council will, whenever he may deem it proper, enact "such Regulations as he may think necessary for the protection and welfare "of the dependant Talookdars, Ryots,* and other cultivators of the soil; "and no Zemindar, independent Talookdar, or other actual proprietor, shall "be entitled, on this account, to make any objection to the discharge of the "fixed assessment which they have respectively agreed to pay."

[1793, Regulation VII, Section 52.]—"Every engagement contracted with "under-farmers shall be specific, as to the amount and conditions of it; and "all sums received by any actual proprietor of land, or any farmer of land, of "whatever description, over and above what is specified in the engagements "of the persons paying the same, shall be considered as exacted, and be repaid, "with a penalty of double the amount."

[1793, Regulation VIII, Section 54.]—"The impositions upon the Ryots, "under the denominations of abwab, mahatoot, and other appellations, from "their nature and uncertainty having become intricate to adjust and a source "of

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* The orders of the Honourable Court of Directors on the subject of this declaration are very remarkable: "And you will, in a particular manner, be cautious so to express yourselves, as to "leave no ambiguity as to our right to interfere, from time to time, as it may be necessary, for the "protection of the Ryot and subordinate landholders, it being our intention, in the whole of this "measure, effectually to limit our own demand, but not to depart from our inherent right, as "sovereigns, of being the guardians and protectors of every class of persons living under our "government." General Letter, 19th September 1792.

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"of oppression to the Ryots, all proprietors of land and dependent Talookdars "shall revise the same, in concert with the Ryots, and consolidate the whole "with the assessments into one specific sum."

[1793, Regulation VIII, Section 55.]—"No actual proprietor of land or "dependent Talookdar, or farmer of land, of whatever description, shall impose "any new abwab or mahatoot upon the Ryots, under any pretence whatever. "Every exaction of this nature shall be punished by a penalty, equal to three "times the amount imposed; and if, at any future period, it be discovered "that new abwabs or mahatoots have been imposed, the person imposing "the same shall be liable to this penalty for the entire period of such imposi"tions."*

[1793, Regulation VIII, Section 60.]—"No actual proprietor of land or "persons acting under their authority, shall cancel the pottahs of the khode"khoost Ryots,† except upon proof that they have been obtained by collusion, "or that the rents paid by them within the last three years have been reduced "below the nirkhbundy of the pergunnah, or that they have obtained collusive "deductions, or upon a general measurement of the pergunnah for the purpose "of equalizing and correcting the assessment."

[1793, Regulation VIII, Section 61.]—"After the expiration of the year "1198, no engagements for rent, contrary to those ordered, are to be held "valid; and in the event of any claims being preferred by proprietors of estates, "or Talookdars, farmers, or Ryots, on engagements wherein the consolida"tion of the ussal, abwab, &c. shall not appear to have been made, they are "to be nonsuited with costs."

[1794, Regulation IV, Section 7.]—"The rules in the preceding section "are to be considered applicable, not only to the pottah, which the Ryots are "entitled to demand, in the first instance, under Regulation VIII, 1793, but "also to the renewal of pottahs which may expire or become cancelled under "Regulation XLIV, 1793; and to remove all doubt regarding the rates at "which the Ryots shall be entitled to have such pottahs renewed, it is declared "that no proprietor or farmer of land, or any other person, shall require Ryots, "whose pottahs may expire or become cancelled under the last-mentioned "regulation, to take out new pottahs, at higher rates than the established "rates of the pergunnah for lands of the same quality and description; but "that the Ryots shall be entitled to have such pottahs renewed at the esta"blished rates, upon making application, for that purpose, to the person by "whom their pottahs are to be granted, in the same manner as they were "entitled to demand pottahs in the first instance, by Regulation VIII, 1793."

14. The recorded sentiments of the Court of Directors, on the subject of the decennial settlement, are well worthy attention. "It would be doing Mr. "Shore an injustice, not to acknowledge that, as his opinions in general against "such a settlement are advanced with ability, so there are several of his ob"jections, which are very serious in themselves, and have considerably im"pressed our minds. These are drawn from the still imperfect knowledge of "our Government, respecting the real resources of the provinces, as well as "of the respective rights of the Zemindars, Talookdars, and Ryots, from its "inability to discriminate what part of the taxes levied from the two latter "classes by the Zemindars ought to be sanctioned by Government in a perma"nent settlement, from the uncertainty of accomplishing that settlement with "a due regard to the rules prescribed for it, and especially from the extreme "difficulty of forming and executing such Regulations as shall reserve to the great "body of the Ryots the same equity and certainty as to the amount of their "rents

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* I fear but few of the Rungpore landlords would escape utter ruin, if this provision were rigorously enforced in Rungpore.

† It is imagined by many, that this clause restricts the operation of the above clauses of Section 7, Regulation IV, 1794, to khode-khoost, or as they are sometimes called, chapperbund Ryots; but this construction is clearly erroneous, the manifest intent being to exempt the khode-khoost Ryots, under certain circumstances, from the operation of the above rules. All Ryots, py-khoost as well as khode-khoost, were held equally entitled to the benefit of a fixed nirkhundee, though py-khoost Ryots would not generally benefit by the privilege, since they would obtain, as an encouragement to till in a strange village, better terms than the rate which the khode-khoost tenants would pay for land of the same quality.

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"rents, and the same undisturbed enjoyment of the fruits of their industry, which we mean to give to theZemindars themselves. Upon these grounds it is contended, that as some districts of the country will probably be over-rated, and others suffer from drought and inundations, the proprietors, unable to make good their assessments, will, without any thing blameable on their part, be deprived of their lands by judicial sale; that theCompany will, from such cases as this, be exposed to a continual diminution of the stipulated revenue, without a possibility of any augmentation to balance their loss; and that, after all, unless we succeed in introducing and establishing equitable Regulations between the landlords and their tenants, the great objects for which such sacrifices and a permanent settlement will have been made (that is, the improvement and happiness of the country) will be unattained, and therefore the evils of the old system still subsist.

"There remains but one subject to mention in this letter. That, however, is a subject of the last importance: which is, the watching over, rearing, and maturing this system, and maintaining under future administrations, the energy which has commenced it. All the benefits hoped for from it to the country and to the Company, all its success, must depend upon the vigilance and fostering care of our Government and our servants. No mistake could be more fatal, than that of supposing that it may be left to its own execution, and that all the effects it is indeed fitted to produce will necessarily, and of course, flow from it. If any conclusion is to be drawn from the descriptions given of the people, it is surely that the powerful are oppressive, and the weak fraudulent. Having neither wisdom nor confidence to act for distant good, and being unrestrained by moral considerations, they are prone to avail themselves of present opportunity. It is true, that the new system reckons upon their self-interest, and this is an excellence in it; but it will take time to assure them the system is solid, and to discover to them that their interest is best promoted by following the dictates of justice and humanity. The business of our Government must be to prevent them from violating these principles, injuring each other, and obstructing the gradual development of the effects which the new institution is calculated to produce. When the effects are become obvious, and the people are taught by sensible demonstration, the system will then, as we have already suggested, be better able to stand by itself. In the meantime, it must be the duty of our servants to watch incessantly over its progress; to see that the landholders observe punctually their agreements with Government and with the Ryots; that they neither pass invented claims on the eve of a permanent settlement, nor fraudulently shift the burthen of revenue by collusive transfers, nor by any other sinister practices diminish the payment of their stipulated assessment; that they likewise uniformly give to their Ryots written specific agreements, as also receipts for all payments, and that these agreements be on the one side and the other fairly fulfilled. In this way, and in this only, can the system be expected to flourish. But it is not enough that complaints are redressed when they reach the seat of authority: many injuries in the remoter parts of the districts may thus be committed with impunity. It will be the Collector's duty to inspect every part of the province entrusted to him, to see the state of cultivation, to enquire into the condition of the Ryots, and thus to afford opportunity for representation, and check the propensity to abuse." Vide General Letter, 19th September 1792.

15. I have observed, in a preceding note, that the confusion, as to the law of Ryot-tenure, introduced by the provisions of Regulation XLIV, 1793, had created considerable doubt in the minds of many, as to the extent of the rights of the cultivators of the soil. The vague language used in the abrogation of certain parts of Regulation IV, 1794, by Section 3, Regulation V, 1812, may possibly appear but ill calculated to dispel those doubts: That it has had a contrary effect in the instance of many, I can maintain without fear of contradiction.

16. I am avare, that the intent of the section last quoted is to promote the cause which it appears to me to have prejudiced; but though I may be very willing to allow that the express letter, if carefully considered, will be found not to take away any rights which the Ryot possessed previously to its enact-

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ment, yet I cannot help continuing steadfast in the opinion, that the opposite interpretation given it by the natives is precisely what, on comparing its contents with the provisions of Regulation XLIV, 1793, and Section 7, Regulation IV, 1794, they might have been expected to form.

17. It had been enacted, by Section 2, Regulation XLIV, 1793, that no lease whatever, except for the erection of houses and for gardens, could be made for a longer period than ten years. This rule had been modified, in favour of the Ryot, the following year; but not by exempting him from the operation of that Regulation, but by entitling him to a renewal of his lease, after the expiration of the period which had been limited by the rule above cited. Regulation V, 1812, annuls the provisions of Regulation XLIV, 1793, and provides that the renewal of pottahs, as prescribed by Regulation IV, 1794, is no longer necessary, and that the landlord and tenant are at liberty to come to such agreement as may mutually appear to them conducive to their respective interests.

18. It will be allowed, that the illiterate Ryot could never, under the old rules, have felt his right to perpetual possession confirmed by a deed, which expressly limited his lease to ten years. On the contrary, it is well known to those who have been at the pains to enquire into the opinions of the lower orders, that the Ryots, in general, have always felt a solicitude to avoid the taking such pottahs, under the impression that they would thereby be compromising their right to unlimited occupancy.

They see nothing of the law but what, to all appearance, militates against* the existence of such a right, and therefore they can have no opportunity of reconciling the circumstance of limitation with the preservation of it. Let them go to their Mundel or Peramanick, he is equally ignorant with themselves; or if he has casually heard vague mention of the favourable clause, being in nine instances out of ten bribed to the interest of the Zemindar, it is not likely that he will be communicative. Let them go to their Putwarry: he is in the regular pay of the Zemindar, and is removable from office at his pleasure; from him, therefore, they will collect nothing favourable. Let them go to the Moonsif: here they not infrequently find as much ignorance as before, and always as much collusion in favour of the opposite party.

19. Under these circumstances, it may easily be imagined that a Ryot whose lease, granted in pursuance of Regulation XLIV, 1793, for a period of ten years, had expired in 1803, considering his right to unlimited occupancy to have been destroyed by his having taking a pottah for a limited period, would feel himself, at the end of that period, altogether dependent upon the caprice of his landlord for a renewal of his lease upon any terms. This I know to have been a very general effect of the limitation noticed. Is it to be wondered at, that the Zemindar should convert this ignorance on the part of the Ryot into a means of self-emolument? After the expiration of the period of the decennial pottah, where such pottahs have been granted, the Zemindar has, if he found the condition of the land admitted it, very generally enhanced the rate of the former lease, and given the new pottah for a much shorter term than ten years. If this practice prevailed before 1812, would not the landlord readily find wherewithal to support his rapacity by the semblance of law, in the provisions of the fifth Regulation of that year?

20. With a view to perspicuous illustration, I shall beg to suppose a case.

A is a Ryot, who has been on B's estate from the year 1790. In conformity to the provisions of the decennial settlement, B, in the year 1793, adjusts the rates of the estate which A cultivates, and establishes a form of pottah, agreeably to which A obtains a lease from B for a period of ten years (that is, till the expiration of the year 1803), at the rent of thirty rupees per annum. In 1804 A finds his lease expired, and goes to B for a renewal. B says "No; "the value of land has increased: you must therefore give me forty rupees a "year, or I will give the land to another tenant. It is also my intention to "limit my leases, in future, to five years." A sees no alternative but compliance, and reluctantly agrees to the terms. In 1808 the same scene is acted over again, and if the condition of the land and other circumstances admit of it, a further enhancement takes place. A reluctantly complies, and now pays forty-five rupees. In 1813, the third lease being expired, A solicits a renewal. " No," says B, " times are altered: the law now allows us to " make whatever bargains with our Ryots we may find most conducive to our " interests. Your lease was but for five years, which have expired, and with " it your occupancy has ceased. I have had an offer of sixty rupees for your " land, and unless you consent to this enhancement you must give place " to C."

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* The pottah drawn out agreeably to Regulation 44, 1793.

21. Will any one maintain that a case can never have happened as above assumed? Will any one maintain, that the solitary circumstance of a fraction of a section not having been repealed (a section of which the Ryot never heard) precludes the possibility of its ever happening? Would that those that think so were right, and that I and those who think with me were wrong. I have no object in complaining without grounds; my sole view is to further the cause of the oppressed.

22. Government may possibly imagine that my apprehensions are not without foundation, when I inform them that, at this very moment, the Zemindars of Rungpore are perverting the provisions of Section 3, Regulation V, 1812, to the entailment, in perpetuity, upon their wretched victims, the peasantry, of the long series of exactions of which the following are but a few specimens.

23. Rajchunder Chowdry, proprietor of the four annas, portion of pergunnah Coonry, who pays 15,976 rupees malguzarry to Government, purchased, in the year 1812, of Messrs. Colvins, Bazett, and Co. a lower-roomed pukka house, situated nearly opposite to the European Burial-ground at Rungpore, formerly the property of one Nichols, a shop-keeper, for the sum of Sicca Rupees 2,100: he likewise held a debâ pooja, to render his entry on the premises duly auspicious, which cost him 2,000 rupees more. It is a notorious fact, that Rajchundry Chowdry has collected from the Ryots of his estate, with a view to defray this expense, no less a sum than 11,000 rupees, under the bold item of dalan khurchu (house or hall money).

21.* The ceremonies attending the birth of this Zemindar's grandson cost him 1,200 rupees; and he has collected from his Ryots, on this account, five thousand.

22. Sudasheb Raee, a joint proprietor of the seven annas, portion of the same estate, had his house burnt down, a little more than ten years ago, on which occasion he is said to have lost a considerable quantity of property. This Zemindar is notoriously known to have fully indemnified himself for this loss, by collections from his Ryots, and the temporary addition thus imposed on the rent-roll of his estate is said to have outlived the cause which gave it birth, and to have become a permanent increase upon the former rent, under the title of ghur bunaee (house-building).

23: Sadasheb Raee commemorated the Mahabhaunt some years ago, which ceremony lasted three months, and in which 20,000 rupees were expended. The whole brunt of this vast expense fell upon the tenantry of his estate.

24. Jyram Baboo, a man whose boundless extravagance has reduced him to a very low ebb, farms the whole of his estates, which, though much of his property has gone to the hammer, are still of great extent. This man, though, as above-stated, his lands are all in farm, has for many years been in the annual practice of visiting his villages in the cold season. On these occasions he proceeds in great pomp, travelling with a set of double-poled tents, and several elephants and led horses following in his train.

25. It may be imagined, that this annual visit is with a view to alleviate misery and to extend the hand of charity to the distressed among his tenantry. Far different is his object. He proceeds from village to village, levying contributions as he goes, under the name of mangun and bhukka, which in name only are voluntary; for all must give their quota, or look to the consequences of a refusal. I am unprepared to state the probable amount of the annual collections

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* The subsequent paragraphs misnumbered. See original.

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lections thus made: the very mode in which they are levied bids defiance to all inquiry on the subject. Suffice it to say, that these collections are yearly made, and the worthy landlord has probably but just returned from his annual ramble.*

26. Moonshee Himayutoollah, once Sheristadar of the Judges' Court, and late Dewan of the Collectorship, bought a very large estate in the Dinagepore district† a few years ago; and so happy was his bargain, that he is said to have levied, in the course of the first visit of ceremony to his new tenants, a full moiety of the purchase money. This he is said to have managed with such address, as to have left the contributors mightily pleased with the moderation and forbearance of their new lord and master.

27. Himayutoollah had occasion to buy an elephant a year or two ago, which cost him 500 or 600 rupees. This was a mere flea-bite to his tenants, whom he found it no difficult matter to persuade that it was as essential to their respectability as to his own, that he should no longer mount the back of so mean a quadruped as a horse.

28. Race Danishnund Niteeanund, who has very extensive estates in Rungpore, Dinagepore, and Moorshedabad, and who pays an annual revenue to Government for his estates in Rungpore alone of 69,742 rupees, yearly levies, in the most open and barefaced manner, a cess of an anna per rupee from the whole of his tenantry, for the avowed purpose of defraying the daily expense of the offerings to his household-god, Bunwaree; and I am given to understand, he quiets his conscience by the reflection, that he is not guilty of malversation, not even the vast sums thus levied being, as he maintains, adequate to the expense incurred on account of his favourite idol.

29. A man named Bhyrub, commonly called Bhyrub Baboo, about three years ago farmed the extensive pergunnah of Dimla, comprising the extent of a whole thana jurisdiction, and with the view to increase the revenues of the pergunnah, carried into the mofussil, at the first outset, above a thousand rupees-worth of broad-cloth, coarse and superfine, with which, assisted by the proffer of more substantial personal immunities, he bribed the Puramanicks of the several talooks over to his interest, who without remorse consigned their inferiors to exaction and to plunder.‡

30. The above are but a few of the many practical proofs which might be adduced, in support of what I have advanced relative to the state of the Ryot in Rungpore. Every doorgah, every cartick, every kalee-poorja is paid for by the Ryots, who in Rungpore, to add to the cruelty of the oppression and to the insult, are full three-fourths of them Mussulmans. Not a child can be born, not a head religiously shaved, not a son married, not a daughter given in marriage, not even one of the tyrannical fraternity dies, without an immediate visitation of calamity upon the Ryot. Whether the occasion be joyful, whether it be sad in its effects, to the cultivator it is alike mournful and calamitous. Surely it will be sufficient to have stated these facts. I feel that I should only be weakening the cause, by dispassionately discussing the probable effects of the continuance of so woeful a system of remorseless tyranny.

31. It may be asked, how these oppressions are reconcilable to the provisions of the legislature. For an explanation of the mode pursued with the refractory, I beg to refer to my letter of the 14th of July last, on the subject of distress and sale. To conclude that the penalties of the law are sufficient to restrain one removed, by a distance of possibly seventy coss,§ from the eye of the

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* Lest it be thought that this practice is confined to one instance, I beg to observe that this is the most general of all the modes of illegal exactions practised in Rungpore. It has even, on one occasion, been recognized by the Collector of the district. Vide Appendix A.

† This forms part of the tract separated from Rungpore, on the adjustment of the boundary in 1798. Mr. Hatch's settlement did not extend to this estate.

‡ The Puramanicks and Munduls are by far the most villainous of all concerned in these oppressions; for the Ryots are presumed to elect these officers out of their own body, for no other purpose than to have one to act, as circumstances may require, as their protector. They often defray, out of the common purse, the expenses of this man, who is all along playing a double game, and actively employed in subverting, at the moment he is thought to be promoting, the rights of his electors.

§ The site of the rangamathy thana goalpara is this distance from Rungpore.

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the judge, who is left to the unshackled control of the whole internal economy of his estate, and who is immediately supported in his oppressions by the irresistable phalanx of Police Darogah, Moonsif, Putwarree, and Puramanick, distress and sale laws, and a long purse, is, I fear, taking too favourable a view of the subject. For my own part, under the general inefficiency of the system, it seems to me clearly to be the interest of the tenant to bear with the oppressions of his landlord, as long as they may leave him wherewithal to drag on a comfortless and miserable existence; and when they shall exceed this pitch, tacitly to bear with the hardness of his fate, and seek for a temporary mitigation of his sufferings under a new master.*

32. I will not deny that the Ryots are, in their turn, often guilty of fraud; but fraud is a defence with which weakness will always endeavour to shelter itself against oppression, and with removal of the cause the effect will also cease. At present, it cannot be disputed that the Rungpore Ryots, many of them, have more land than what stands against them in the village register, and that it is a short-sighted anxiety to conceal this, in order to avoid a permanent increase of their legal rental, which gives the Zemindar so ample a field for the exercise of arbitrary exaction. The cultivator submits to a temporary imposition, however heavy, in preference to exposing the extent of his cultivation, whereby he would furnish the Zemindar with an ascertained basis on which to found a permanent increase of exaction. The intermediate agents of the Zemindar greedily avail themselves of this feeling, to enrich themselves at the expense of their employer; and the Ryot, after a vain struggle against tyranny, in the result finds himself far more impoverished, than if he had patiently given himself up a victim to the caprice of a single oppressor. Thus the present system of exaction is, in reality, as adverse to the true interests of the landlord, as it is destructive to the rights of the tenant, and both parties will be equally benefited by its subversion.

33. It is argued by many, that the native of Asia requires a stimulus of a peculiar nature to goad him to exertion: in him the order of human nature is reversed, and however great and manifest be the advantages which industry may hold out, such are his indolence and apathy, that under no circumstances will he exert himself, further than barely to keep himself and his family from starving. This sentiment has gained much ground of late, and the arguments it affords its advocates are, at the present moment, held forth as conclusive against the policy of bettering the condition of the poor. It is seriously maintained, that nothing short of state bankruptcy would follow any measures that might be adopted to restrain the landlord from exaction, and that the higher the industry of the tenant be taxed, the more he will exert himself, and by consequence, the better will be his condition. Will these theorists venture so far as to contend, that improvement thrives best under that state of things, by which the labourer tills in utter ignorance of the proportion which rapacity will allow him to reap? But, I should hope, the happiness or misery of millions does not depend upon mere speculation. Specific and determinate rights have long since been conferred on the peasantry by the most solemn enactments of the legislature; and I trust the question now is, not whether these rights are to be upheld or annihilated, but in what manner it may be possible to establish them on a substantial and practical basis.

34. In no district in the provinces will this prove so difficult to effect as in Rungpore; for in none are the poor more abject, and in none the rich more tyrannical. In other districts, the demands of the state have been always regulated, in a great measure, by the ascertained resources of the country. In Rungpore, these resources have never been ascertained: there the demand of Government has often been increased, on the mere conjecture of the country's ability to pay an enhanced revenue; and this has even been done, when a heavy balance of the lighter assessment of the last year has indicated that more had

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* The Putwarries, who, as may naturally be expected from the mode of their appointment, are mere instruments in the hands of the Zemindar, will never give a receipt for any sums of illegal cess which they or their employers may have levied, so that documentary proof of such exaction is effectually evaded, and the Ryot invariably fails in establishing it before the court. A double set of accounts is at the same time kept by every Putwarry; and a fabricated rental, from which all entry of illegal cesses is carefully excluded, is produced to the judge, in proof of the falsehood of any complaint of exaction.

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had already been imposed than the established system of collection was competent to realize.* During these times, repeated orders and proclamations, special as well as general, had from year to year been passed, enjoining the abolition of the abwabs, and commanding the universal issue of regular and specific pottahs. Written engagements had also been exacted from the landholders to the same effect;† and all to no purpose, because the utter ignorance of the local authorities, as to the resources of the country, absolutely prevented their interposing their authority to enforce rates, of the operation of which they foresaw not the extent. The performance of these requisitions was, in consequence, left to the discretion of the party, whose obvious interest it was to disregard them, whilst the ignorance and abject state of the tenant afforded the landlord every opportunity to conceal from him the real nature of these orders, and even to persuade him that the change projected was fraught with danger to his dearest interests.‡

35. The principle on which the permanent settlement was formed (namely, that in "fixing the amount of the assessment, the jumma of the preceding "year, compared with accounts and information supplied by the Collectors, "and the recommendation of the Board founded thereon," should furnish the standard) was obviously calculated to perpetuate the mischief. "Minute examinations, or new local investigations into the actual value of the lands," were discouraged by the Honourable Court of Directors; and though, in the orders of the 5th of February 1787, the Governor-General in Council informed the Board of Revenue that it was not meant thereby "to preclude local investigations, in order to obtain a knowledge of the actual resources of a "district, where a want of all good information or other circumstances might "render it expedient," yet the district of Rungpore, which fell so exactly under this exception, was unfortunately not exempted from the operation of the general principle. Thus, whilst the settlement of Dinagepore, the state of which district must have been precisely similar to that of Rungpore, was by the zeal, diligence, and abilities of Mr. Hatch, founded on the result of the minutest investigation into the state of the internal resources of every pergunnah, that of Rungpore was established on the uncertain criterion of preceding settlements, which had their basis in bare conjecture.||

36. The necessary consequence of this state of things has been, that in Rungpore the rights of the tenantry have always depended upon the will of the Zemindars; for when the legal dues receivable by the proprietor have never been ascertained, it is impossible to detect, much less to prevent exaction. With regard to the provisions of Regulation VIII, 1793, those rules, from their application, having been left entirely to the discretion of the Zemindar, cannot but have proved nugatory in a district labouring under the above disadvantages: accordingly, the rates of pottah established by such of the Zemindars as, after reiterated injunctions, did obey the requisition of the law, were regulated by the mere caprice of the individual; and the endless and arbitrary variety thus introduced, but added to the confusion which the plan was intended to remedy. In the Appendix G, I have inserted the correspondence held by the Collector with the Board of Revenue on the subject; and some idea may be formed of the inefficiency of the pottahdaree system as pursued in Rungpore, from the fact that, in less than ten years subsequent to the issue of the pottahs, neither the Collector, the judge, nor the register, could ascertain whether, in the form of decennial pottahs established by the Collector for general observance, the abwabs had been consolidated with the assul, or been left a separate item in the engagement.§

37. It

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* Appendix B and C. † Appendix D and E.

‡ Appendix F will shew that the state had unwillingly become a party to the infraction of its own laws.

|| Mr. Hatch made a circuit of his district, thereby ascertained the real state of the country, entered upon the arduous duty of settling what was all confusion with unremitted perseverance, and thus perfected a settlement which will hand down his name in honour to after ages.

Mr. Purling yielded to the intricate confusion of the Mofussil economy of Rungpore, and thus entailed upon future generations the evils which it is now found so difficult to remedy. The Board finally applauded Mr. Purling's zeal, and recommended his services to the favourable consideration of Government.

§ Vide Appendix H.

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37. It is far easier to describe than to remedy these evils. The only effectual mode of attaining this importaint end in Rungpore will be, in the first place, to ascertain by a local investigation, to be superintended by a covenanted servant of ability and experience, the several varieties of rate and pottah throughout[*] the district, and the proportion which the illegal cess is made in the several estates to bear to the recorded rental; secondly to ascertain, by actual measurement, the extent of the cultivation in each pergunnah; thirdly, to reduce the qualities of land in each pergunnah to a certain number of classes, which may be readily distinguishable one from the other; fourthly, to ascertain the average gross produce of each class; and fifthly, to determine, reference being had to the present and former rates of rent, what proportion of the average produce shall, in each class, be retained by the Ryot, and what proportion, at a fixed money valuation, shall be received by the Zemindar.[†]

38. This is the principle on which the admirable settlement of Dinagepore was established by Mr. Hatch. That gentleman made but six distinctions in the quality of land throughout the district. These were, 1st pullee (first sort); 2d pullee (second sort); 3d kheear[‡] (first sort); 4th kheear (second sort); 5th bhor, or lands liable to inundation; and 6th, lands waste previously to 1196, B. S. The rate of each of these sorts varied in different pergunnahs, the waste lands being in every case liable, after the third year, to the full pullee or kheear rate, according to their quality. In consequence of this methodical arrangement, attempts were made by the landlords to enhance the rent of the land of an inferior, to the rate of a higher quality, and differences as to the actual extent of a Ryot's tillage are, to this day, the only sources of dispute between landlord and tenant, in that part of Dinagepore which was settled by Mr. Hatch.[§] The pergunnah rate can never be disputed when the quality is once

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[*] If I could hope that this step would be sanctioned by Government, my anxiety that the plan might not fail through want of zeal and ability in the execution, would impel me to solicit that Mr. Fendal might be selected for this important duty.

[†] To provide against any future sensible reduction in the price of silver, a reservation might be made, that the present valuation of the crop should be liable, at the discretion of Government, to revisal at the expiration of every tenth or twentieth year; and in order to introduce this reservation, so as to avoid giving the Ryot suspicion that his lease conferred not a right of perpetual occupancy, the rate of rent ought to be specified in kind, in some such manner as this: "at the "yearly rent of two maunds of rice, valued at one rupee sicca." The terms of the reservation should also be expressly mentioned in the pottah; and should be accompanied with the proviso, that under no circumstances it should be competent to Government or to the proprietor, to raise the rate of the rent, beyond the current value of two maunds of rice per begah. Rice would appear to be the nearest measure of value in the province of Bengal; it should therefore be established as the measure of rent, even of land which might produce other crops. There can be no disputing the fact, that in many parts of the country considerable improvements have been introduced by the proprietors, by cutting water-courses and raising embankments; and when, as seldom happens, this may have been done at his own expense, the Zemindar ought, in justice, to enjoy an enhanced rent. But improvements of this kind are unknown in Rungpore; and where they may be made, the Zemindar might be rewarded by the enhancement of the rent of his land to the rate of the quality to which he may have improved it, a second reservation being inserted in the pottah to the effect that, "provided by cutting water-courses or raising embankments, the "Zemindar's exertions raise the capability of the land to that of a higher quality, it shall be com- "petent to the Government to direct a survey of the improvements, and to award payment of the "rent of the quality to which the lands may thus have been improved." But care must be taken, that the reward is not thus bestowed when it is not deserved. In most cases of such improvement, it will be found that they have been made at the expense of the unrewarded labour of the Ryots themselves, collected *en masse* for that purpose, and that projection of the improvement constitutes the sole merit of the Zemindars.

[‡] The second, fourth, and fifth rates were introduced into but few mehals. In general, there were but two distinctions of quality, viz. pullee, or land yielding crops at every harvest; and kheear, or land which admitted but of one crop.

[§] In 1798, a considerable portion of the tract settled by Mr. Hatch was separated from Dinagepore, and annexed to Rungpore and Rajeshahy. This change has been fatal to the rights of the cultivators; for since the annexation to Rungpore and Rajeshahy, Mr. Hatch's rates have been utterly disregarded by the Zemindars. In Dinagepore the system of rates is so generally known, that the proprietors left under the jurisdiction of that district have not, as yet, dared to alter the rates, though they often strive to evade them, by disputing the quality of the lands. Incalculable blessings would be conferred on a very numerous population, if the Judges of Rajeshahy and Rungpore were officially furnished with copies of Mr. Hatch's rates, and of the rules followed in the establishment of them, and if it were published for general information, that the rates established by Mr. Hatch were, in every instance, to be held inviolate, throughout the tracts comprehended within the limits of his settlement.

In 1798, many annexations were also made to Dinagepore from Rungpore. In these tracts, the state of the Ryot is at present precisely what it has been described to be in Rungpore.

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once ascertained; and the several qualities, from their being defined by the broadest principles of distinction, such as the capability of the land to bear one or more crops, are readily determinable on judicial investigation.

39.* The extent of each cultivator's tillage, and the several qualities of his land, should be noted down as the survey proceeded, and each cultivator should be held entitled to receive a fixed pottah, in perpetuity, for the full extent of his lands at the established rates. The pottahs of every village should be numbered, and the particulars of each pottah be recorded in a numerical register to be kept by the Canongoe of the pergunnah. The land-measure should be reduced to one standard throughout the district; and to avoid fraud in the measurement of land, an iron chain, or one made of short bamboos linked together with iron rings, should be adopted for general use, instead of rope, which is apt to stretch or shrink according to the season of the year, or of a rod, in the use of which there are various opportunities of fraudulent measurement. The rate of standard should be promulgated for general information, and a counterpart of the established cubit, made of bamboo, should be furnished to each landholder, which should bear an impression of the court seal at both ends, as a mark of its being of the proper standard. The different rates of land should be defined by such distinguishing circumstances as might be readily ascertainable, and the performance of this important duty should be vested exclusively in the Superintendant, who might be directed to adopt the plan pursued by Mr. Hatch as his model. The measurement should, in the first instance, be made by Aumeens to be appointed by the Superintendant, and it should be the duty of the village Putwarry and Mundul to report to the Canongoe all subsequent alterations as they might occur. A table of the rates established in each pergunnah should be hung up in a conspicuous part of the Moonsif's cutcherry, and in that of the Thanadar of the jurisdiction; and they should be regularly recorded, both in the Judge's and in the Collector's office. The Canongoe should be required to furnish the Collector with an attested copy of his register when completed, and to transmit to that officer, at the close of every year, a list of the mutations that may have taken place during that period.

40. The Putwarries should be appointed by the Zemindars, as heretofore; but to ensure impartiality of conduct in the execution of this responsible office, their appointment should require the confirmation of the villagers: neither should these officers be removable without the consent of both parties, except on the ground of misconduct, proved to the satisfaction of the Moonsif of the pergunnah. A Mundul should be appointed to every village, in order to superintend the conduct of the Putwarry on the part of the Ryots, and to assist that officer in the collection of the revenues. The Mundul should be elected by the majority of the villagers, and be removable at pleasure by the same authority. The office of Canongoe should be re-established, whose duty, as formerly, should be to record every particular relating to the tenures of land and the state of the cultivation. He should likewise be required to keep a register of the leading particular of every Ryot's pottah throughout his jurisdiction. He should superintend the conduct of the several village Putwarries and Munduls, keep a regular register of those officers, and report all instances of neglect, on their part, to inform him of any alteration that may take place in their several villages. The Canongoe's records should be regularly entered in strongly-bound books of durable paper, each leaf of which should be numbered and authenticated by any officer the Judge may nominate to that duty: in these records all vacancies and interlineations should be prohibited under pain of the severest penalties.

41. To assist the operation of the above, or any other system that may be adopted for the relief of the Ryot, it will be essential to add, as much as possible,

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* The tenures on which land is cultivated in the tracts east of the Sunecoss and Burhumpooter, are not regulated by the extent of tillage. The rents, in that part of the district, are levied in some places at so much per plough, in others at so much per house. Illegal cesses even extend to these wilds; but the competition for cultivators generally screens the poor from oppression, in situations where land is always abandoned, when a few years of tillage has deprived it of luxuriant fertility. There is here no local attachment to assist the Zemindar in his exactions: the Ryot abandons his hut with indifference on the slightest provocation, and seeks a more indulgent master.

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sible, to the respectability and efficiency of the Mofussil Commissioners. With this view, I would earnestly beg leave to recommend that none be eligible to these situations, but such as may have established a character for respectability, ability, and erudition, in the public seminaries, the studies of which institutions might be regulated, so as to render the students eminently qualified for judicial situations; that all vacancies in the office of Sudder Aumeen, Moonsif, native Commissioner, and Cazee, be henceforward supplied exclusively from the list of those who may be reported duly qualified by a committee of examiners, and that the appointment of these officers, on the report of the examiners, be vested in the Governor-General in Council; that all persons now holding these appointments, of whom vast numbers are, from various causes, totally unworthy of being continued in office, be subjected to the examination of committees to be formed for that purpose at the head station of each provincial court; and that all those who may be found disqualified for the office they hold be removed, and their places filled from the public seminaries, in the manner above noticed.

I have, &c.

Bencoolen, (Signed) THOS. SISSON,
2d April 1815. late Joint-Magistrate of Rungpore.

APPENDIX A.

Appendix to Mr. Sisson's Report of 2d April 1815.

Extract of a Letter from Mr. Peter Moore, the Collector of the District, to the Grain-Committee, under date the 3d of Dscember 1784, reporting the Readiness of the Rungpore Zemindars to contribute toward the Expense of erecting Golas.

Neither the Zemindars, in this nor any other part of the country, will pay it from any stock of their own, but, as usual, levy it from the country, under the denomination of maugun or want;* and as a measure of finance adopted by the Government, it will then meet a ready and voluntary concurrence.† In well regulated zemindarries, even when maugun has been privately asked by the Zemindars, the Ryots understanding it as a necessity of the Zemindar's household, or requisition for services beneficial to the Zemindarry, it has been known to meet a ready and voluntary consent. If such supplies were readily furnished under the Mogul Government, when neither life, liberty, nor property were secure, it ought not to be supposed that, under the mildness and security of English protection and laws, when those blessings are sacredly preserved to them, as far as the English arm can reach, landholders will be less inclined to lend the same acquiescence.‡

APPENDIX B.

In the Bengal year 1177, Mr. Grose, the Collector, made a complete hustabood of Rungpore, from the papers of the preceding year, § when it appeared that the resources of the district were as follows:

Assul Jumma..Rupees	6,22,917	2	14	3
Abwabs, viz.				
Chout, or a quarter of the revenue agreed to be paid to the Mahrattas	1,55,769	0	0	0
Surf sicca, or tax to bring the money collected to a full standard	1,16,796	9	0	0
Carried over	8,95,482	11	14	3

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* Rather begging.

† If this be the criterion of Zemindarry regularity, I fear there is no want of that virtue in Rungpore.

‡ One might have looked for sentiments, other than these, from an administrator of the humane law of 1772.

§ Not from measurement.

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Brought over	8,95,482	11	14	3
Firary, or tax to make good deficiencies occasioned by desertion	66,765	4	0	0
Mongoof zureef,* tax agreed to avoid measurement...	25,036	15	10	0
Mahtoot phulataka, or tax to make good deficiencies occasioned by desertion	41,728	4	16	0
Derivillah,† being taxes levied to make up deficiencies	2,08,353	11	9	0
Rupees	12,37,367	14	13	3

Mr. Grose then granted the following deductions:

Talook abwah sudr, belonging to Dinagepore	1,008	7	12	0
Subsistence to Ryots	47,669	14	7	3
Loss by desertion	41,123	4	18	2
Sum twice inserted by mistake	3,382	7	16	3
Surunjamy moofussul	83,610	14	11	0
Ditto farmer	70,538	5	4	2
Canongoe's dufter	7,757	0	4	2
Rupees	2,55,090	0	6	15
Remainder, Rupees	9,82,277	7	8	3

Increase of 1178:

Junkee beshee, or increase by investigation	30,587	0	0	0
Nuzzur undazy beshee, or arbitrary-increase	81,960	0	0	0
Mhatoot foujdary	6,919	8	10	0
Rupees	1,19,466	8	10	0

Jumma for 1178 fixed by Mr. Grose, ...Rupees	11,01,743	15	18	3
Collected in 1178	9,14,615	0	3	1
Balance never realized, Rupees	1,87,128	15	15	2

APPENDIX C.

Account of the Settlement of Rungpore, given in on demand of the Collector, by the Canongoe of Rungpore, previously to the Bengal year 1169.

The particulars of the jumma of Rungpore are not amongst the records of this office; but, so far as I have been able to learn the circumstances of the settlement before the accession of the Company, I shall here state them for your information.

In the Bengal year 1147, Cosseen Ulee Khan having given a tahood for rupees 3,36,000, came to this place, and that bundabust was continued without alteration till the end of 1164. In the year 1175,‡ Chelah Abid Oolsoobhan, who was Cossim Ulee Khan's servant, being discontented with his master, went to Moorshedabad, and told Meer Cossim that the district was capable of yielding an increase, for which reason Meer Cossim gave a tahood for an increase of one lack upon the former jumma, and having appointed Chekh Abid Ooltoobhan his naib, he sent him up to Rungpore, where he died five or six days after his arrival. The Nabob Meer Cossim having received account of the said Chekh's death, immediately set out for this place; and after his arrival having laid an increase upon the whole district, he took from Bhya Rampershad a tahood for ten lacks of rupees, and then returned to Moorshedabad. The revenue was not realized, and therefore Rampershad and his relations were imprisoned in the fort. In 1166, a decrease was granted on the former jumma, and Dewan Shamsoondur gave a tahood for the revenue, which continued under his management during the years 1166 and 1167.

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* Jureeb.

† Derivillah. The Ryots rose in 1783, on account of a cess of three annas in the rupee being imposed on them by Deby Singh, of famous memory, under the heads derivillah, battah, hoondewun, and kurtuny. On this occasion they, with weapons in their hands, demanded, first, the abolition of the present derivillah; secondly, the re-establishment of the nurrainy currency; thirdly, the abolition of kurtuny and hoendeean; fourthly, the deduction of the firary tax from the kistbundy Neither did they lay aside their arms before they got all these demands unconditionally granted them.

‡ Probably in 1165.

In the year 1161, Dewan Bydnath und Meer Murdun Ulee arrived, and having laid an increase of a lack and odd thousand rupees, they again took a tahood for the amount from Dewan Shamsoondur; but from the revenue not being paid up, Meer Doür Buksh was appointed sijawul. This man deprived a great many Hindoos of their caste, and exercised the greatest severities in the collections, but was unable to realize the revenues.

In the end of the year 1168, or the beginning of 1169, in the month of Assur, a soobadar with near a hundred men came from Monghur, and having confined the Sijawul, Meer Dour Buksh, and the Umlee, he carried them on board a boat, together with Ramchund Roy, the Gomaster of Bhadee, &c. After that, in the year 1169, Dewan * Soba Chund gave a tahood for the same jumma, and began to make the collections; but, in the mean time, a numerous body of Ryots belonging to Carjuhaut rose into rebellion, and seized upon the Mofussil collections, report of which being sent to Monghur, a message came from them to the Ryots, informing them that if they did not return to their duty forces should be sent against them.

The son of Sobachund was accordingly sent with some forces, and used every mode to encourage them to return to their duty, but without effect, and the troops were at last under the necessity of engaging and putting a great many to death; after which the aforesaid Dewan was confined and carried to Monghur, for having failed in his payments. Some time after this, the Nabob, Meer Cossim Khan, fled from Monghur, and the Company got possession of the country. Cossim Ulee Khan, who was formerly at Rungpore, returned in the year 1170, on the part of Meer Jaffeer, and having granted large deductions, he made a settlement for rupees 6,17,262 : 15 : 8 : 3. (Vide Appendix F.)

APPENDIX D.

Extract from a translation of the general Amilnama given to the Zemindars of Rungpore, by Mr. Purling, in September 1777, as submitted to the Governor-General on the 30th of that month.

Article 11. You shall collect the malgoozary of the lands cultivated by the Ryots, assul and abwab, in the Mofussil, according to the rate of the pergunnah. You shall not exact any new heads of collections, and shall not demand mhatoot, maugun, &c.

Art. 12. Your shall carefully settle all waste and deserted lands; and to all such Ryots as are willing to rent these lands, you shall give pottahs at the proper seasons, and collect their rents agreeably to them. If any Ryots cultivate your lands without pottahs, you will demand from them only according to the rate of the pergunnah; nor are you permitted to force any of your Ryots to pay the deficiencies of others, nor to take the lands of such as run away.

Art. 13. You are to collect from your Ryots according to the last year and the year before, and according to the new pottahs you may grant. Should it be proved that you have collected more, you will be made to return it, and be fined by Government; and if you repeat this oppression, your zemindarry will be forfeited and made khaus.

Art. 14. Agreeably to the engagements you have entered into with Government, according to your harvests you will make your bundobust with the Ryots in the Mofussil, and collect your rents according to the harvests, and not put them to the expense of interest by demands out of the proper season.

Art.

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* Probably Boda.

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Art. 15. You are not to exact from your Ryots any nuzzurs or salamies, nor sums on account of religious ceremonies, nor are you to give any.

Art. 17. Whatever money you advance to your Ryots, you will take a kistbundy for, after settling accounts in their presence, and collect them according to such kistbundy.

Art. 22. You shall give your Ryots regular receipts for the payments they make at each kist. At the end of the year you shall settle accounts and give them a rufu-nama or general discharge.

APPENDIX E.

Extracts from the Cabooleats of the Zemindars under the Collectorship of Rungpore, for the Bengal Year 1193.

I will exact no money from the Ryots on account of duree, mangun, interest, batta, &c., but will collect the revenue, and such other charges as have been allowed prior to and in the Bengal year 1191, independent of which I will make no other demand. I will not collect any moruncha (custom on marriage), layer chilunta (custom on grain, &c., carried over-land), goliah maugun (custom on boats &c.), which having been forbidden by the Company were expressly mentioned in the former settlements, and I will give the Ryots dakilahs for the money they pay to me.

I will accept of no presents from them on account of nuzzurs, or salary, or tuhwary.*

APPENDIX F.

Extracts of a Letter from Mr. McDowall to the Board of Revenue, 1787.

In the Bengal year 1177, a hustabood of these districts was made by Mr. Grose, and the revenue was collected according to the Moofussul settlement. Two subsequent hustaboods were also made, in 1183 and 1191; but it does not appear that they took effect in the formation of the settlements.

The Zemindars complain of the increase of 1191 and 1192, and acknowledge that taxes were imposed to enable them to pay it, but I am not acquainted with the particulars of them. An account of these taxes has been demanded from the Zemindars, and shall be transmitted to you with as little delay as possible.

It is more than probable that the lands of Rungpore have never been measured since the country first came into the possession of the kings of Hindostan; and the records of the district afford not the smallest information as to the quantity of land fit for cultivation, nor of the bazee-zumeen in the possession of individuals. For this reason, the Zemindars complained loudly of the increase of 1192, alleging that it was not laid on proper grounds ascertained from an examination of the Moofussul resources; and it was this circumstance which created so much difficulty to me at the time of making the present settlement, as represented in my cutcherry proceedings, accompanying my letters of the 11th June and 3d July last. It were to be wished, therefore, that a particular examination were made of the actual resources of the district, and the ensuing settlement formed upon a firm and permanent basis, unsubjected to the complaints which the Zemindars now make respecting the manner in which the increase of 1192 was levied upon them. This proposal I humbly beg leave to submit to your consideration. The examination once made, will ever be of singular use in defeating the claims of Zemindars for deductions. I have restored the Canongoes to the full possession of their functions in the Mofussul; and in the event of a new hustabood being made, I should cause them to keep regular Mofussul accounts of the annual increase and decrease in each village throughout the district, thereby preserving a constant

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* Probably teoparry, festival-presents.

Appendix to Mr. Sisson's Report.

stant check over the Zemindars, as well as ready means of affording redress in cases of oppression.

In the districts of Boda and Patagaon, a Ryot is permitted to cultivate as much ground as he chooses upon a large plain, for which he pays a fixed rent per annum, subject to no taxes whatever. If he happens to die or desert, his successor pays nothing more than the balance due from him; nor will he suffer the Zemindar to measure the ground. If a measurement is attempted, the ground remains unoccupied.

APPENDIX G.

Zillah Proceedings held by Mr. Purling, under date the 3d June 1790.

Took into consideration the form of a pottah to be adopted in the country, in every situation which would not set aside ancient custom or destroy the rights of the individual.

Several of the Zemindars and their Naibs being in attendance, they are informed of the orders of the Governor-General in Council, concerning the establishment of a pottah, and that they were required to attend, in order that such information might be obtained as to prevent any infringement of their rights or the customs of the country, and at the same time it was intended to render the accounts of the Ryot with his Zemindar perfectly easy and simple to be adjusted upon reference to the collector.

The Zemindars reply, that they do not think the form of a pottah universally to take place will be at all approved by the Ryots, who have in very few instances a fixed jumma, but they will give in a representation in writing on the subject.

They are now ordered by the Collector to prepare this memorial, and to bring a certain number of their most respectable Ryots from their several pergunnahs.

The Petition of the Zemindars of Rungpore, delivered to Mr. Purling on the 1st of Aghoon 1197, B. S.

We are directed, by a publication issued from the hoozoor, to fix the rents of assessment to be paid by the Ryots, including both assul and abwabs, and to grant pottahs at the beginning of the year, specifying the quantity of land and the amount-jumma to be paid by them.

The Ryots of this country objected to engaging for any certain quantity of land, and to the revenue being fixed, on account of its being contrary to the custom of the country, and the lands never having been measured according to rukbabundy, they paying revenue only according to the quantity of land actually cultivated by them, after deducting moojraee, or a certain part remitted to them as an engagement. The Ryots of this country are not fixed residents, nor is the jumma permanent. Scarce any of them are possessed of valuable property or houses; and if the settlement be not made with them according to the established custom of the country, they desert, and the revenue is detrimented.

This country being of a sandy soil, and the crops consequently not being always good, the Ryots cannot cultivate one piece of land more than two or three years together, after which they let it lie fallow, and cultivate the waste lands;* for which reasons, the amount of the jumma and the quantity of land in cultivation are yearly fluctuating.

We have now laid before you all the particulars concerning our several zemindarries, and the Ryots are forthcoming. If the bundobust be not concluded agreeably to the customs of the country, the collections will be endangered. You are the master of the country: be pleased to cause the bundobust to be concluded in such manner as to enable us to assess the jumma on the country and pay our revenues to Government.

Extract

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* This is gross misrepresentation.

Appendix to Mr Sisson's Report.

Extract of a Report to the Board of Revenue from Mr. John Lumsden, under date the 17th January 1792.

No general measurement having ever taken place, it will not, I conceive, without such previous step, be possible to furnish accounts of the lands so particular as is required. The same difficulties which are alleged to render a compliance with this regulation impossible to be carried into effect, are also stated to occur in many parts of the district to the general plan of granting pottahs to the Ryots, many of whom have absolutely refused to take them out.

Petition presented to Mr. Lumsden by the Zemindars, and submitted to the Board with the above.

It is required in the cabooleats that we shall annually prepare accounts of the jumma, and insert in it all the particulars both of the revenue and of the rent-free lands. There is no ruckbabundy measurement of the lands in this district, and we cannot therefore give any particular account of the lands. The different boundaries are ascertained from a knowledge of what we have always possessed. If the ancient custom was to be changed, and a rukbabundy measurement was to be made, the revenue would suffer; on this account we cannot give in any specific accounts of our lands.

A Letter from the Collector to John Rawlins, Esq. Secretary to the Board of Revenue, under date the 2d July 1793.

I have received your letter of the 12th ultimo, together with the form for the report for the distribution of pottahs enclosed, and I now have the honour to transmit to you my report, by which you will observe that a very considerable progress has been made in this business since I last addressed the Board on the subject.

I have received the form of the pottah recommended by the Acting President of the Board of Revenue; and had it been sent up sooner, there would have been no objection to have adopted it in the pergunnahs of Idrakpore, Looroopoor, and Putlada, where the lands are of the kind mentioned in it: but as the form recommended by the late Collector to the Zemindars is not much different, and as blank pottahs for the whole of the lands in the district have been prepared at a considerable cost, though in some places the Ryots have not taken them, it would be hard to make any alteration now, as it would put the landholders to much additional expense and trouble.

In the pergunnah of Putlada, the distribution of the pottahs, I understand, is not begun; I shall therefore recommend it to the Zemindars to adopt what the Acting President laid before the Board.

APPENDIX H.

Letter from Mr. A. Wright, the Collector, to J. Wordsworth, Esq. Judge of the Dewanny-Adawlut of Zillah Rungpore, under date the 14th April 1801.

I find it a duty incumbent upon me to submit a copy of a representation delivered in by the Zemindars of this district, and request to be informed as to the extent and nature of the proclamation issued, prohibiting the Ryots paying the charges of collection inserted in their pottahs.

If it be contended that the pottahs are not drawn out agreeably to the rules laid down by Section 54, Regulation VIII of 1798, A. D. I have to observe that only one form of an improved pottah has been in use since the formation of the decennial settlement, and which the landholders unanimously declare to have had the sanction of Mr. Lumsden, in whom both the offices of Judge and Collector were then vested.

In the form of pottah promiscuously taken and submitted, you will observe the quantity of land specified, viz. 12 doons, 13 kunnees; the assul jumma of which is stated at Rupees 11. 8. 8. 3, and the charges of collection surunjamy at Annas 13. 11. 1, making in all Sicca Rupees 12. 6.

If

Appendix to Mr. Sisson's Report.

If any revision of the form of pottah should appear to you requisite, I beg leave to suggest the expediency of a limited period for the issue of such amendment; which would be so far productive of general benefit to the inhabitants as to prevent any misconstruction of the orders, at the same time that it will afford the whole body of the Zemindars an opportunity of extricating themselves from the embarrassment which they at present labour under. The loss which the Zemindars are likely to sustain by the issue of the present orders prohibiting the Ryots paying khwichu, inserted in the body of the pottahs, may be, at a moderate computation, estimated at one lack of rupees.

Letter from the same to the same, under date 5th May 1801.

I have to acknowledge the receipt of your letter of this date, and to repeat the information communicated in my letters of the 14th and 16th ultimo, viz. the unanimous declaration of the landholders, that the form of pottah, copy of which was submitted to you, had the approbation of Mr. Lumsden, who then officiated in the capacity of Judge and Collector of the district, and which form of pottah, it is presumable, was destroyed by fire among the records of the office in 1797.

I have, pursuant to Section 7, Regulation IV, 1794, directed forms of pottahs to be drawn out, and shall, after signifying my approbation, transmit the same to be registered in the Adawlut.

Letter from Mr. Wordsworth, Judge of Rungpore, to Charles Buller, Esq. Secretary to the Board of Revenue, under date 7th May 1801.

Having received a letter from the Collector of this zillah, under date the 14th ultimo, enclosing a petition presented to him by the Zemindars, Talookdars, and other description of landholders in this district, which attributes a considerable loss of revenue to a perwannah issued on the 10th of December last, by the late Acting Judge of Rungpore, and the Zemindars having subsequently presented to me another petition of a similar tendency, I have, after mature consideration, deemed it expedient, for the more speedy realization of the public revenue, and to do away all manner of pretext on the part of the said landholders for withholding the same, to recal the said perwannah of the late Acting Judge, and issue another in conformity to the wishes of the landholders, of both which I beg leave to submit translations, marked Nos. 1 and 2, for the information of the Board of Revenue.

Immediately upon the receipt of the Collector's letter and Zemindars' petition (vide copy and translation, Nos. 3 and 4), I addressed the letter (No. 5) to Mr. Montgomery; and from the accompanying copy of his letter (No. 6) it will appear that he was induced to issue the perwunnah of the 20th December last, in consequence of the summary complaints which had about that time been presented to him, of unlimited moofussul kurchu being decreed by the Moonsifs against the Ryots, in direct violation of Sections 54, 58, and 60, of Regulation VIII, 1793.

As it appears, upon examination, that no regular forms of pottah, made out in strict conformity to the above section, have ever been approved by the Collector and promulgated in the district, it may perhaps appear somewhat extraordinary, that this circumstance should not have been formally noticed, either by me or my predecessor; but as no exception was ever made to the forms of pottah in any cause brought before me for an arrear of revenue, I naturally concluded that the whole had been drawn out, approved, and promulgated, agreeably to the existing orders of Government. It is within the last few months only, and in consequence of additional imposition, that the irregularity of the pottahs in general use has been noticed; and the form transmitted by the Collector of this zillah, with his letter of the 14th ultimo, and said to have been sanctioned by Mr. Lumsden, though by no means perfectly regular, appears to be the most unexceptionable in use in this district. But as none of them are perfectly consonant to the Regulations, except in the mehals separated from Dinagepore and annexed to this district, and many exhibit a variety of clauses which give to the landlord a wide-extended latitude for oppression and every species of undue exaction, I have deemed it my duty to take immediate notice of the same, and to call the Collector's attention to the sections contained in Regulation VIII, A.D. 1793, that a general revision of the whole

Appendix to Mr. Sisson's Report.

whole of the pottahs throughout the district may be made, and new pottahs granted and promulgated, as directed in Regulation VIII, 1793, being, I humbly conceive, the only effectual means to secure to landlord and tenant, respectively, their just rights; and I trust my conduct on this occasion will be approved.

In the mean time, the perwannahs I have issued will preclude any excuse for the non-payment of the revenue, should it, as the Zemindar alleges, be withheld, in consequence of the one issued by Mr. Montgomery, but which there are strong grounds for suspecting is not absolutely the case, as it would appear that, in several talooks, the whole has been actually paid; and in other places, where regular pottahs are in use, the order for the non-payment of khurchu could not possibly have produced any bad effect.'

Extract of a Letter from the Board of Revenue to the Collector of Rungpore, under date 19*th May* 1801.

The Board direct me to observe, that if the pottahs given in by the Zemindars be drawn out in the form mentioned in their petition, that is if the amount of the khurchu be specified and added to the amount of assul, as follows:

Assul	5	0
Khurchu	0	5
	5	5

they do not see the smallest objection to such a pottah, it appearing to them to be strictly conformable to both the spirit and the letter of the Regulations in regard to pottahs.

The Board observing that the Judge has expressed a wish that a general revision of the pottahs should be made by you throughout the district under your charge, they direct me to observe that they are of opinion, that whether the pottahs be strictly proper or otherwise, at this late period you should not adopt a measure of so extensive an influence, without a previous reference to the Board, who, in a case of this kind, would deem it their duty to represent the circumstance for the orders of the Governor-General in Council. You will, accordingly, communicate this opinion to the Judge.

Bencoolen, (Signed) THOMAS SISSON,
April 2, 1815. Late Joint-Magistrate of Rungpore.

REMARK.

The Vice-President in Council remarks, that the measures which have been recently adopted, with the view of obtaining accurate information on all those points which appear to be of primary importance to the protection of the peasantry from exactions, and to the permanent security of their legitimate rights and interests, preclude the necessity of any detailed remarks or orders on the subject so forcibly and so ably discussed by Mr. Sisson, in his report on the relative state of the landholder and tenant in the district of Rungpore.

At the same time, the Vice-President in Council remarks, that when the arrangements now in progress shall have been so far advanced, as to admit of the enactment of any specific provisions on the points above noticed, it will be desirable that Mr. Sisson's report should be again brought under consideration, with a view to the eventual adoption of any of the suggestions offered by him which may appear calculated to be of practical utility.

(Signed) W. B. BAILEY,
Secretary.

EXTRACT LETTER *from* LORD MOIRA *to the Secret Committee of the Court of Directors, dated* 13*th of January* 1816.

Letter from Lord Moira, 13 Jan. 1816.

Par. 1. By this opportunity I have the honour of transmitting to you the results of those observations which I was enabled to make during my late tour.

To

Letter from Lord Moira, 13 Jan. 1816.

To them I add some other necessary documents. The mass of these papers is such as I am almost ashamed to obtrude; yet I think you will not, on the perusal of them, be of opinion that I trespass unnecessarily on your time. It must be of importance to you to have the means of recurring to precise information respecting the various branches of your interests; and such an exposition of them could scarcely be made with a better chance of accuracy, than by one whose duty and whose pride concurred in urging him to be strenuous in those investigations, which he commanded the means of pursuing with superior advantage. I do not believe that I have gone into superfluous details. Howsoever desirous, I have been unable, on subjects of such magnitude, to compress more closely the numerous explanations which I conceived requisite for your satisfaction. At all events, I shall have proved to you that I have not been deficient in attention to any circumstance which may advance the prosperity of the Honourable Company, or indolent in reducing my observations into such form, as might best enable you to exercise a confident judgment.

2. I sincerely regret, that the labour of methodizing the notes, which I had originally minuted in a very unconnected manner, has, amid the many other avocations pressing on me since my return, delayed the completion of these reports so long, that there has not been time for their being circulated to the Members of the Council previously to their being dispatched. Anxious that you should receive them speedily, I am forced singly to usher them to you.

3. The documents are as follow:

Minute on the Judicial administration of this Presidency, dated the 2d October last, with copies of the reports from the several Judicial officers enumerated therein.

Minute on the Revenue administration of this Presidency, dated the 21st September last, with copies of the Reports from the several Revenue officers enumerated therein.

&c.

MINUTE *by the Right Honourable the* GOVERNOR-GENERAL *on the Revenue Administration of the Presidency of Fort William, dated the 21st September* 1815.

(In Bengal Secret letter of the 13th January 1816.)

Lord Moira's Revenue Minute, 21 Sept. 1815.

INTRODUCTION.
Board of Commissioners.
Revenue Collectors of
Cawnpore,
Bundlecund,
Bareilly,
Shajehanpore,
Seharunpore,
Moradabad,
Agra,
Etawah,
Allyghur,
Goruckpore,
Allahabad,
Furruckabad,
Benares,
Burdwan,
Hooghly,
Nuddeah,
Moorshedabad,
Bhaugulpore,
Behar,
Tirhoot,
Shahabad,
Sarun.
Mr. Newnham.
Collectors of Customs at
Cawnpore,
Agra,
Moorshedabad.
Mint Master at
Furruckabad.
Resident at Delhi.

From the time of my departure from the Presidency, in the course of my passage through the several districts of the Lower Provinces which lay in my route, as well as during my whole tour through the Western Provinces, I have constantly turned my attention to the several subjects connected with the territorial revenue of this country. Your Honourable Board is aware of the instructions I issued to the several Collectors through whose zillahs I expected to pass, directing each to meet me as I approached the confines of his jurisdiction, and to bring a report of every thing connected with its actual state, as well as to be prepared to communicate any other information I might require.

2. The reports presented to me, in consequence of these instructions I have now the honour to lay before your Honourable Board.

3. The series for the Upper Provinces will be found to be complete; for as there were only the two districts of Bundlecund and Goruckpore which I had not visited, I subsequently called upon the Collectors of those zillahs to transmit reports, in order that the body of information I had collected, in illustration of the system of revenue administration adopted in these provinces, might not be defective from the want of them.

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4. I have not thought it necessary to do the same in the Lower Provinces, because the information already possessed by Government respecting them is ample: neither are the circumstances of those districts in which the settlement has been declared perpetual, such as to excite so warm an interest in their favour; nor are the observations and inquiries I was enabled to make, while passing rapidly by water through them, sufficiently particular to justify my offering my sentiments respecting them with equal confidence. Those reports, however, which I did receive in several of the districts of the Lower Provinces, are sufficient to enable me to draw a comparison between the two divisions of our territorial possessions in this country, and to trace the points of analogy, or the discriminating features of the system pursued in each, as far as may be necessary for the purposes of general illustration.

5. The whole of these reports may, therefore, be considered to form a body of information in the highest degree valuable, as exhibiting the views and sentiments of ministerial officers of the Revenue branch of the service, besides containing many useful and important suggestions respecting the nature of the systems pursued, and their operation on the body of the people.

6. I had also the pleasure to receive from the Board of Commissioners for the Upper Provinces a most satisfactory report, accompanied by statements of the whole revenue of every description derived from the provinces under their charge as assessed and collected in each successive year from the time the country fell under our dominion. But this report, however valuable in itself, is the least of the obligations I am under to the members of the Board. I have seized the opportunity of consulting them, individually as well as collectively, on every occasion when I entertained doubt; and I gratefully feel how much instruction I owe to their extensive information, their liberal and enlarged views of policy, as well as their accurate and minute acquaintance with every branch and principle of our administration. I have, indeed, no hesitation to declare; that if I have been able to settle my opinions on many of the very intricate questions with which the science of revenue relative to this country is replete, it is entirely through their assistance, and in consequence of the advantage I derived from constant unreserved communication with them, that I have done so.

Advantages to Government from the Administration of the Board of Commissioners.

7. The report of the Board of Commissioners exhibits the very flattering picture of an increase of seventy-four lacks of rupees in the land revenue and abkarry receipts of the Ceded and Conquered Provinces, beyond the amount realized in the first year of their falling under our dominion. Of this excess, no less a proportion than fifty-five lacks and a half has been added to the land revenue, between the years 1807-8 and 1813-14, or since the appointment of the present Board of Commissioners. A decrease has also been effected in the charges of collection, to the extent of fifteen lacks and a half, by the reduction of the tehsildarree establishments, a measure exclusively attributable to them. The advantage, therefore, derived by Government from their administration of the revenues of these provinces, is actually calculable at the amount of seventy-one lacks annually realized beyond what Government could have hoped to obtain by any other means. By another mode of calculation, the net revenue of these provinces is shown to have received an increase since the commencement of their management, to the extent of seventy-three lacks annually. I, however, beg to refer your Honourable Board to the report and statements themselves, which I have now the pleasure to lay before you, and have only been desirous of calling your particular attention to this important result in the first instance.

View of the Land Revenue of the Upper Provinces.

8. It appears that the present total jumma, or demand, on account of the land revenue of the Ceded and Conquered Provinces amounts to somewhat beyond two crore and eighty lacks; that this is collected at an annual charge of about eighteen lacks, or a little more than six per cent., including the expense of the establishment of the Board; that the balance, at the end of the year of collection, did not last year exceed eight lacks, or about three per cent.; and

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that the whole is realized upon 3,57,40,598 recorded begahs of land in cultivation.

9. The reports received from the several Collectors of the districts in the Ceded and Conquered Provinces afford me the means of pursuing this statistical analysis of the land revenue still more minutely. I will therefore give a comparative view of the revenue of each district, as derived from these reports, or from information I procured from the records of the Board, when any of the particulars I required were wanting in the reports.

Cawnpore.

10. It appears that the district of Cawnpore is recorded as containing 3,439 villages and 29,46,315 kucha begahs, of which 17,68,745 are cultivated and 10,43,381 wholly unproductive. The Government demand is Rupees 27,36,297, which was realized last year, with only a balance of 14,355 Rupees, little more than one-half per cent.; so that, in this district, the assessment of Government would appear to be nearly one rupee eight annas per begah.

Bundlecund.

11. The district of Bundlecund is said to contain 21,18,991 kucha begahs in cultivation, which yield a revenue of Rupees 29,01,510, being at the rate, therefore, of about one rupee six annas per begah. There are also 8,94,387 begahs fit for cultivation. The revenue of this district is realized with a balance of less than one per cent.

Bareilly.

12. The district of Bareilly is stated to contain 44,58,380 kucha begahs of land in cultivation, assessed with a jumma of 22,66,280 Rupees, which was realised within a sum of 27,830. This gives an average of a trifle more than eight annas per begah. There are in this district 33,62,022 begahs of land fit for cultivation, but not in actual tillage, and 35,58,899 entirely waste.

Shajehanpore.

13. The district of Shajehanpore is stated to contain 38,56,187 kucha begahs in cultivation, and to be assessed with a jumma of 16,24,235 Rupees, affording the average rate of something less than seven annas per begah. It contains further 29,07,430 begahs fit for cultivation, and 40,10,411 entirely waste. The revenue of this district was also realized last year with a balance less than one per cent.

Seharunpore.

14. The district of Seharunpore contains 18,79,998 begahs of land in cultivation, assessed at Rupees 25,79,817, which was realized to within the sum of 26,092 Rupees. The assessment is therefore at the rate of one rupee six annas per begah. The waste lands are said to amount to 24,44,317, and those cultivable but neglected to 21,34,705. The begah, in this instance, is the pucka begah, equal to three kucha.

Moradabad.

15. The district of Moradabad is said to contain 8,263 villages, and 17,10,443 kucha begahs in cultivation, assessed at Rupees 25,46,417, or one rupee twelve annas per begah, which was collected with a balance of only Rupees 40,564. There are 20,93,437 begahs of land fit for cultivation (in three descriptions, Chunchur 44,055, Bungur 13,17,638, Dhaka and Jungul 7,31,754), 7,27,860 entirely waste, and 11,95,641 rent-free.

Agra.

16. The district of Agra is said to contain 12,22,667 begahs in cultivation, assessed at 14,25,802 Rupees, or one rupee two annas and nine pice per begah, 3,30,807 begahs fit for cultivation, and 9,02,740 entirely waste. The calamities of three successive seasons had occasioned a balance in the district of 1,20,326 Rupees.

Etawah.

17. The district of Etawah is said to contain 44,41,788 begahs in cultivation, assessed at 30,62,068 Rupees, which was realized to within two and a quarter per cent. The average per begah would thus appear to be about twelve annas.

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The number of villages in this district is 3,813; the quantity of land fit for cultivation 5,75,564, and of waste 17,81,564.

Allyghur.

18. The district of Allyghur is said to contain 16,40,242 pucka begahs in cultivation, assessed at 31,49,809 Rupees, or one rupee fifteen annas per begah. It is remarked, however, that the Talooks of Dia Ram and others are not included in the above ruckba, no particulars respecting them being known. There are in the district 11,47,045 begahs fit for cultivation, and 11,88,665 waste. The balance at the close of the year 1221 fusly amounted to Rupees 3,03,354.

Goruckpore.

19. Goruckpore is divided into two distinct portions by the Gogra, the Southern Azimghur and the Northern Goruckpore Proper. These may be considered separately. Azimghur appears to contain 3,50,190 begahs in cultivation, assessed at 9,54,135 Rupees; about two rupees twelve annas per begah. The number of begahs fit for cultivation is 2,63,003, and waste 12,91,772. Goruckpore Proper contains 3,63,872 begahs in cultivation, assessed at 7,92,205 Rupees, or two rupees three annas per begah; 7,68,272 begahs fit for cultivation, and waste 5,69,986. The begah here is, of course, the pucka begah. In the collections of this district, a balance had accrued in the last year of upwards of two lacks, owing to the incomplete state of the new settlement.

Allahabad.

20. Allahabad was found, at the last settlement, to contain 16,55,106 begahs in cultivation, assessed at 27,93,244 Rupees, or one rupee eleven annas per begah, which was realised to within a trifle of three annas and a half per cent. The number of begahs fit for cultivation was found to be 3,95,012, and waste 11,09,777. The Collector of this district has stated the settlement to have been made with 1811 engaging proprietors, and sixty-four farmers.

Furruckabad.

21. Furruckabad contains 18,05,383 begahs in cultivation, assessed at 10,28,485 Rupees, which was realized to within three rupees two annas per cent. The rate of assessment per begah would appear to be nine annas. There are 2,97,350 begahs fit for cultivation, and 10,46,704 waste.

22. The above is a compendious view of the state of the land revenue in the several districts of the Ceded and Conquered Provinces at the close of the fusly year 1221, or official year 1813-14. I have not the materials, nor indeed is it necessary, to pursue the analysis through the several districts within the circle of the perpetual settlement. The Collectors of Kishennagur, Behar, and Sarun alone have furnished me with the extent of Khalsa land recorded in the quinquennial registers of their respective districts: on comparing these with the jumma of each zillah, it would appear that the rate per begah in Nuddea is six annas and a half, in Behar five and a half, in Sarun eleven and a half.

Benares.

23. With respect to Benares, I have only to observe, in this place, that notwithstanding the advantages which might be supposed to have attended the perpetuity of its settlement, the land revenue of that district appears to fluctuate in its amount without improving, and was the last year near half a lack below the rate assessed originally by Mr. Duncan. The causes of this may be stated generally to be the necessity of occasional remission in cases of over-assessment, or where land has been injured, while the corresponding increase of under-rated assessments was impracticable, together with the law which requires that, in cases of lapsed farms, proprietors shall be admitted at the original Tushkhees jumma, by which increase even in these cases is prevented. The assessment or demand of Government stands at present at 44,68,497 Rupees, which is not realised without a heavy arrear approaching to nearly five per cent. This is, however, always ultimately recovered, just in time to stop the actual sale of the estates of the defaulters.

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Inaccuracy of the Record of the Extent of Land deduced from the above View.

24. In the above view of the land revenue of the Upper Provinces, what will most probably first strike your Honourable Board is the very great variety in the rate of assessment per begah exhibited by the records of each zillah. The rate in Shajehanpore and Bareilly is seven and eight annas, while that of Moradabad (the remaining zillah of Rohilcund) for the begah of the same description is one rupee twelve annas. This very great variation is the more extraordinary, as it is not to be traced to any difference of fertility in the respective districts, nor generally to any difference in the dimensions of the begahs; besides that there is no reason to believe that the high or low rate of assessment per begah has any operation in producing an accumulation of arrears, or promoting the facility of realization.* Indeed, with the exception of the districts of Goruckpore and Agra, where the existing arrears are clearly traceable to other causes, there are grounds for the remark, that the amount assessed is realized with comparative punctuality in those zillahs in particular, where the rate of assessment would appear the highest.

25. The only inference, therefore, deducible from this variety of rate is, that the rukbas, or statements of the Canongoes and Putwarries, from which the record of the extent is formed, are manifestly erroneous; and that if a proprietor can venture to engage for so high a rate per begah as the records frequently exhibit, it is only from the knowledge that he has other lands unknown to the assessor, from the proceeds of which, united with those recorded, he has the means of raising the amount of jumma beyond the necessary returns of his capital and labour.

26. The assessment is fixed, therefore, upon his total receipts, without reference to the extent of land supposed to be assessed; and considering that it is a tax on produce, and not on land, there certainly can be no reason why it should not be so. The question, however, with Government is, in what way the total amount of produce can best be ascertained? And I think it may be satisfactorily shown, that a knowledge, by measurement or survey, of the whole extent of land, is the only secure ground on which an estimate of the average produce can be formed, and consequently the only criterion of assessments which Government can reckon upon in general practice.

Necessity of Surveys as a Criterion of Assessments, advanced.

27. With a view to illustrate this, it will be necessary to explain shortly the nature of our settlements, and the mode of their formation.

The Nature of the Right of Government, and the Modes of its Realization, explained.

28. The right of Government is to a certain proportion of the produce of every cultivated begah. Such has been the recognized right of the ruling power in this country from time immemorial,† and has descended to us entire and unimpaired. The mode of realizing it with most advantage is a question which has often been discussed by Government, though even to this day it remains undecided.

29. The modes which seemed to present themselves for its choice may be generalized into the following.

The Government might collect annually from the actual cultivators on an annual estimate of the actual produce.

Or the Government might realize its rights through the intervention of middle men, whom it might bind by special engagements, of such a nature as might be deemed most proper and secure.

Ryotwarry Settlements, why impracticable.

30. The first is the system of Ukbur. It is the ryotwarry system pursued by Colonel Munro at Madras, as lately explained and recommended to us by the Honourable

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* On the contrary, the Bareilly portion of Rohilcund is more fertile and better watered than Moradabad. The whole centre of the latter district is comparatively unproductive land. The fluctuation of rate per begah between individual contiguous estates is yet greater.

† Vide Regulation XIX (Bengal), 1793.

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Honourable the Court of Directors; and it has had its trial at this presidency also, being, from what I have been able to collect, the system pursued in several parts of the assigned territory in the neighbourhood of Delhi, as well as in cases where land was held in khas management by the several Collectors of the Upper Provinces.

31. A system of this description, however, requires for its adequate execution a minuteness of inspection and of detail; superintendence by no means suited to the present scale of our European agency. The nature of our establishments has required the division of the country into jurisdictions of so large an extent, and has induced so rapid a succession of officers, that it is impossible for a Collector to obtain a sufficient acquaintance, either with the land or with the cultivators, to pursue a system which brings him into dealings with a whole population.

32. A ryotwar settlement could not be made without a personal acquaintance with each individual cultivator, and at least a view-estimate (or as it is technically called, nuzurandaz) of the land once a year, if not at every sowing season. Neither could it be realized without an estimate of the produce of every harvest; for the crop, as it stands on the ground, is the only security of Government, and it must be watched in its growth and as its ripens, that Government may not be defrauded of its share.

33. It is obviously impossible for the Collector to do this in person, except in his own immediate neighbourhood; so that a swarm of subordinate native agents would have to be entertained, to whom a power must be delegated, over which the Collector's general control would be quite inadequate for the prevention of abuses.

34. Experience has shown, that the principles of no class of natives are proof against the temptations of a situation giving any concern with land or with the land-revenue. Indeed, though every mode and every scale of remuneration have been tried, still has it been found that even Tehsildars are not to be trusted. A system, therefore, involving the necessity of maintaining so large a body of native ministerial officers, would be oppressive to the body of the people in its execution, besides being, on other grounds, highly objectionable.

35. It is, however, unnecessary to enter further into the detail of this argument; for I think it may safely be assumed as absolutely impracticable for us to pursue any system with effect, of which the principle is that Government should, by its ministerial officers, have annual dealings with each individual cultivator, and demand from each the share of the produce of his capital and labour, whether in kind or valued as it stands. It is equally impracticable for Government to bind each individual Ryot by fixed engagements for a period. Indeed, experience has shown that they would not be willing to enter into such, insomuch that even the Zemindars of Bengal have failed in introducing such a system, though prescribed by the legislature.

Fixed Settlements by Engagement necessary.

36. It only remained, therefore, for our Government to adopt the other alternative, and simplify as well as secure the realization of its right, by the introduction of a class of middle men, each of whom might be answerable, in person and property, for its realization over a certain extent.

37. But the middle men who presented themselves were also of several classes; besides that, the engagements which Government might enter into with them admitted of variety in the length of period for which they might be granted.

Their several kinds.

38. Government might admit middle men of the description of temporary farmers, the class approaching nearest to its own ministerial officers; for the Tehsildars, when paid by a commission of ten per cent. on the jumma, and answerable for all arrears, were, as will be hereafter more fully explained, farmers in every thing except in name. This is the system of Kasim Ulee Khan; and though admitted to be of all the most pernicious, is still adopted in many cases where estates fall on the hands of Government from the want of bidders at

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at a sale, the recusance of proprietors, or any other causes. These farms are generally for a limited period, when they are called meeadee ijarahs; but should they happen to be for the life of the farmer, or in perpetuity, they are then called istumrars and talooks.

39. Government might admit an hereditary class of middle men, of the description of Pergunnah Zemindars, as has been done in Bengal, where this class was previously in existence in many places, and where many farms also had, from prescription and the long oversight of Government, acquired the stability of this description of tenure.

40. Our Government might, with a view to preserve the rights of the existing cultivating Zemindars, admit the intervention of one or more of this body as their representative or Mokuddum, and suffer him to engage for the whole of a village, leaving the settlement of the shares of each individual cultivator to be adjusted in detail amongst themselves, with an appeal to the arbitration of the civil courts. This is the system which the present Board of Commissioners have every where sought to introduce, and their success in which is, no doubt, one of the greatest blessings to the body of the people attendant on their management.

41. But since the agency of contracting with middle men of one class or other was assumed, and found by experience to be indispensable, the question recurred, by what criterion, under this system, was the amount demandable from each engager to be regulated?

Criterion by which fixed Settlements should be formed illustrated by Reference to what has occurred.

42. Under the ryotwarry, which is the primitive form of settlement, the crops as they stand on the ground are valued, and the share of Government regulated accordingly. The impossibility, however, of referring to this standard in general practice, induced the introduction of the middle men, with whom an assessment is to be made by previous adjustment on the average rate of produce. The Government compounds for the share which is its right, in a certain money payment supposed to be fixed on equitable principles, as a fair equivalent for what it might have expected to realize from a valuation of the actual produce. The rate is, of course, an average, having no reference to any particular year; so that the profits of a favourable season and the losses of a bad one fall upon the contractor.

43. This is the spirit in which all settlements that are made by contract or engagement must necessarily be fixed. I have made particular inquiries, with the view to ascertain the mode in which the rate is usually regulated in the settlements of the Upper Provinces, and the checks which exist against imposition on the Government or oppression on the landholder.

44. Had the introduction of the middle men immediately succeeded the practice of levying a share of the actual produce from off the ground, there can be no doubt that a recurrence to the actual receipts, under the existence of that practice, would have formed the best criterion of the rate at which it would be to the advantage of Government to accept an offer: but this has not been the case. This system was never generally adopted; and where partially introduced from necessity, was never pursued in such a manner as to inspire any confidence in the results it afforded.

45. When the country fell under our Government, we found no uniformity of system in any part of it. Every description of middle men and every kind of opposing interest was in existence. We had to form our first settlements merely from the record of what had before been received, as kept by officers notoriously corrupt; neither could we at the first do without the agency of similar officers.

46. The same heterogeneous mass of engagers was, therefore, necessarily continued (indeed it still continues in a manner); and the same tehsildaree agency which had so long been in the practice of defrauding the former Governments was employed as the medium of communication between Government and the engagers, with no other modification than that, instead of contracting

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tracting as the former Government did with the Aumils for a certain extent of country at a certain gross sum, and leaving them to remunerate themselves in the appointment of the mofussil settlements, these settlements were adjusted, in the first instance, between Government and the engagers, and the realization of the aggregate amount was contracted for by the Tehsildar, at a specific remuneration of ten per cent.

47. This modification, and a more strict control than former Governments had been in the habit of exercising, produced a considerable excess of revenue beyond what former Governments had realized. There is reason, however, to believe that the formation of such mofussil settlements was originally left, in too many instances, to the Tehsildars, and that it was not until the abolition of this contract agency that settlements began to be made generally by the European officers of Government in person.

48. The first general attempt that was made to form a settlement, by means of the Collectors in person, on a knowledge of the actual assets, may therefore be dated from the year 1807-8.

49. There was a difficulty, however, of obtaining materials to be trusted. The Canongoe-offices were restored on the part of Government, and it was expected that the information these would afford, combined with the mofussil accounts of the Putwarries, to which they formed a check, would be sufficient materials for an accurate and equitable settlement.

50. They are the only regular materials possessed at the present day; but as the Putwarries are the servants of the Zemindar, and not in the interest of Government, while the old records of the Canongoes' offices were found in a most confused and mutilated state, no confidence can be placed in the authenticity or correctness of either.

51. A Collector, however, about to assess a pergunnah, procures first from the Canongoe a general rukba of its extent, and a doul, or estimate of its average produce. He is convinced that these are not to be relied upon; indeed the materials on which they are formed are not sufficiently known to him: he accordingly looks out for such other information as may be within his reach, and as no village is without a spirit of party and opposing interests, khyrkhahie information, anonymous and otherwise, is always obtained without difficulty. The Putwarry accounts of each village are then called for from the Zemindar; but as it is evidently his interest to withhold the true accounts, those produced cannot be expected to be authentic: indeed, every item of information is contradictory, and nothing but the names of a number of villages are known for certain.

52. After determining with whom the Government is to engage (a question frequently of the utmost nicety) the Collector considers the former assessment of the village, compares it with all the information he has received, and having endeavoured to form an estimate of its capability, offers it to the proprietor at the rate of assessment he conceives it capable of yielding. The proprietor denies the extent of capability, when the Collector threatens measurement, the dread of an exposition of the real state from which will generally induce an acceptance of the offer. Sometimes, indeed, the threat of seeking another, who will contract on the terms proposed, either as a farmer, or from among the joint proprietors, may be superadded to the threat of measurement, and contribute with it to the acceptance of the offer. But the measurement is the most legitimate check the Collector can exercise; and so long as it is only the dread of this which operates as an inducement to accept, there can be no fear that the rate proposed is beyond the capability of the village: on the contrary, the proved efficacy of the threat affords the clearest inference, that the real extent and produce of the village is still unknown, and that Government has not its full legitimate right.

Surveys shewn to be the only true Criterion.

53. Should, however, the Collector have over-rated the capability, the proprietor is the party who will solicit measurement. Indeed, this is the only criterion to which they can both resort with confidence in their dealings one with another.

54. It is to be regretted, however, that the shortness of the period for which settlements are made, and the consequent haste the Collector is in to complete them, render him averse to the adoption of a mode of assessment attended with much trouble and delay, and prevent him from having more frequent recourse to measurements. But it must be obvious to every one, that until the Collectors may be afforded the means of recurring more frequently and readily to this criterion, by the preparation of an accurate record of the extent of every pergunnah, taken from actual measurement or survey, there can be no security that the assessment is at the rate intended, or that land is not withheld from the rent-roll of Government.

Nature of Surveys.

55 I do not mean that a survey should take place, of so minute a nature as that it should exhibit the cultivation and name of the occupant of every begah of land; for I am aware that a survey, including such particulars, could not be completed within a very long period. But pergunnah surveys, exhibiting the area and general view of the cultivation, might be prepared with comparative facility; and they would be amply sufficient to check the rukbas and village accounts, by placing in the hands of the Collectors a general outline, which he possesses the means of filling up, after slight inquiry and inspection, when he may conceive himself imposed upon.

56. I am aware that it is maintained by many, and particularly in a report of Mr. Newnham upon the system of village accounts, to which I shall hereafter have occasion to call the attention of your Honourable Board, that those accounts would, of themselves, be a sufficient criterion of the capability of the land, if only proper pains were taken to secure the production of the authentic ones.

57. Admitting, what is in itself questionable, that fabricated accounts are always distinguishable from the true, a knowledge of the actual extent of each pergunnah must still be the only means of determining with confidence, whether those accounts include every portion of land within its limits. The accounts may be correct for each village named, as far as the lands of it may be there entered; but there may yet be much land in toufer or excess, beyond the recorded limits, which though equally in cultivation remains unnoticed in the accounts.

58. That this is the case everywhere, appears to be the universal opinion; and the daily discovery, even of whole villages unknown to the records, is the best evidence of the advantage which would attend pergunnah surveys.

59. The quantity of toufer land which might, by this means, be expected to be recovered to the khalsa or rent-roll of Government, is incalculable. Let only a comparison be made of the recorded extent of every zillah with the extent yielded by a calculation of the area from an accurate map, and the difference will be found surprizing.

60. A survey of a part of Goruckpore, which has lately been made by Lieutenant Blake, for military purposes, affords me the means of making such a comparison of one pergunnah in that district. I understand it is one of the best cultivated in the province, and that there is not a single begah in it unappropriated. The pergunnah of Nujeemabad is recorded in the offices of Revenue as containing 3,12,179 begahs in all: the trigonometrical survey yields an area of 5,19,230 begahs, of 1,600 square yards to the begah. Until, therefore, we may have information that may be relied on of the actual state of every pergunnah, I cannot think, were there no other objection, we should be justified in recommending that our settlements should be fixed in perpetuity, on an assumption that the grounds of them are perfect.

61. The high importance, and indeed necessity of pergunnah surveys, has, I understand, been frequently urged by the Board of Commissioners, and their suggestions have met the general concurrence of this Government. The measure has not, however, yet been adopted, from the want of a sufficient number of professional men. Ensign Gerard, it is true, was last year appointed to survey the district of Seharunpore; but as he could not be spared from his military

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military duties, in consequence of his corps being sent on actual service, even this partial commencement has not yet been carried into effect.

62. The importance of having these surveys executed, prior to taking any steps with a view to render our present settlements perpetual, will naturally suggest itself to your Honourable Board. Where settlements are only for a period, the discovery of toufer land is comparatively easy, and when discovered it is at once assessed. But the difficulty which appears to have been felt in Benares and in Nuddea, as stated by the Collectors of these districts respectively, of discovering the toufer in the first instance, of fixing its limits afterwards, and ultimately of bringing it under assessment, should warn us of the imprudence of declaring the settlement as it stands perpetual, in the vain hope that toufer land, subsequently found to exist, may with ease be added to the khalsa hereafter. Indeed, if further arguments in support of this position were necessary, they might be found in the obstacles which have been experienced, with regard to the attempted resumption and assessment of the lands lately brought into cultivation in the Sunderbunds, though notoriously toufer, and in the feeling of fruitless regret with which we discover the actual extent of estates in every district of the Lower Provinces, compared with the records of the quinquennial register, whenever a division happens to impose the necessity of a measurement.

Expediency of Survey further deduced from the Consequences of disallowing the perpetual Settlement.

63. My opinion, that it would be injudicious to declare any settlement perpetual, for the correctness of which we may not have the security of such surveys, has been strengthened greatly by the inquiries I have made respecting the settlements which it was before proposed to declare perpetual in these provinces.

64. The settlement of Bareilly, made subsequently to that proposed to be rendered permanent, has yielded an increase of six lacks of rupees: in Moradabad an increase of four lacks is confidently anticipated by the Collector. It is to be remarked, indeed, that of those districts upwards of half were in farm at the expiration of the leases, although the settlements with proprietors had been declared perpetual. In Etawah, also, where an increase of about three lacks has been effected, it has been occasioned chiefly by the subdivision of several large talooks, the holders of which could only have been considered as proprietors entitled to a permanent jumma under the system of Bengal. In all these districts, however, there is no doubt that each re-settlement has afforded the means of detecting errors, and of equalizing and giving system to the assessments without incurring loss, although no great addition may have been obtained.

65. In Cawnpore a decrease of about 20,000 rupees was experienced: but this decrease would have been much greater, from remissions and irrecoverable balances, had the permanency been allowed; for in this district, especially, much toufer land was recovered to Government on the occasion of re-settlement, and the further discovery of it is daily taking place. In Goruckpore, also, a decrease is anticipated; yet the disallowance of the permanency will have obviated in this district a still greater decrease, if the re-settlement had been confined to those lands only, the proprietors of which might not have chosen to continue at the present jumma.* In Allahabad and Furruckabad a clear increase has been obtained, which would have been lost had the former settlement continued.

66. Throughout the several districts of the Conquered Provinces, also, though the re-settlement has not yet been commenced, an increase appears to be anticipated, except in Agra and Allighur, where peculiar circumstances exist to interrupt the expectation.

Increase of Revenue not solely attributed to improvement of Land.

67. I cannot find that the increase realized or expected is altogether attributable to the progression of improvement; but, on the contrary, I rather am inclined to think it has arisen chiefly from the circumstance, that the former settlement

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* Goruckpore proper cannot be ready for permanency in less than half a century.

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settlement was made with an imperfect knowledge of the assets, and from the increased experience of a lengthened administration, which must have contributed to the discovery of many of its defects, and have afforded the ability of removing them.

68. The presumed inaccuracy of all the ruckbas, from which the records of the extent of land in cultivation are drawn up, leaves me without the means of declaring, with any confidence, to what extent cultivation has extended since that period. The general opinion certainly is, that it has extended greatly; and what I have witnessed leads me to think the belief well founded. The Collector of Bundlecund, indeed, reports the extent of land in cultivation, at the present time, to exceed in a ratio considerably beyond one-third the extent in cultivation in the year 1807-8: but he acknowledges he has no reason to believe the statements of either period accurate; and the excess arises possibly as much from toufer land, since discovered and annexed, as from waste since cultivated.

69. Improvement, however, if it has been progressive, will still continue to be so; nor is it at all dependant on the permanency of our settlements. On the contrary, a system of periodical assessment, administered with cautious moderation and with the constant object of equalizing its operation and relieving partial hardship, must offer encouragements to improvement equal to those of perpetuity. It is not from the anxiety, however equitable, of participating in the profits of this improvement, so much as from the desire of recovering what Government may be supposed to be defrauded of by present concealment, that I advance the opinion of its being injudicious to make our present settlements fixed and unalterable for ever, without some further security for their correctness.

Russudee Jummas discussed.

70. I had entertained the idea, that cultivation must have been advancing in the Upper Provinces, with a rapidity of progression which it might be to our advantage to meet, by concluding settlements with a russudee jumma, increasing proportionably each year of the term. The inquiries, however, I have been able to make, have satisfied me of the delusive nature of such a measure, and of the inexpediency of a general resort to it. If an estate already entirely in cultivation be assessed in the first year at the full rate of its produce, no increase of industry would be secure of adding to that produce; so that, it is to be feared, the progressive russud, instead of acting as a stimulus to further exertion, would afford the disheartening prospect of an assessment the cultivator knows not how to provide for. Heavy arrears, the ruin of the proprietor, and perhaps his absconding, would be the inevitable consequence.

71. Judging, indeed, from an account of the several settlements of this kind I obtained from the Board of Commissioners, it appeared that such had been the practical result of the measure, whenever the russud had been added beyond the full rate of assessment the land could afford in the first instance. Whenever, on the contrary, the russud assumed the shape of a remission or forbearance in the first year of settlement, below what could be considered as the ordinary produce of the land (a mode of encouragement frequently adopted, in order to assist proprietors in recovering from the effects of temporary calamity, or in cases of land recently and imperfectly cultivated), the measure was attended with every advantage, and the annual excess appeared to have been punctually realized. I am fully convinced, that it is only in these cases that it would be expedient to deviate from the established mode of forming the assessment on the existing amount of produce at a fixed and even rate each year, and that it would be attended with the worst consequences, to calculate as an available asset or source of revenue, the profits of an improvement speculative and remote.

Periods of Settlement discussed.

72. With respect to the periods for which the settlements of the Upper Provinces have usually been concluded, I must confess I do not believe them of sufficient duration to give fair play to the system pursued. In this also, I am supported by the general opinion of the Revenue authorities whom I have consulted, so that I have the less hesitation in recording my sentiments on the subject.

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73. Three, four, or even five years, may rather be considered as the period which it is necessary to employ in the formation of a settlement, than as affording the means of judging from its operation whether it be a good one. Indeed, under the practice of adopting such periods, I am confident it must frequently have happened that the rate of assessment of a village has been fixed for the term of one settlement only, at the very eve of its expiration;* so that, instead of having any prospective operation, it has been, in cases of increase, an exaction of past profits presumed to have been withheld, and for which there is no security that they have not been long since otherwise appropriated. The settlement, therefore, will have ceased to be a contract or engagement, and have become a demand for an old debt, then only known to have been contracted.

74. The superior advantages, however, of lengthened periods on general principles, need no exposition from me. Your Honourable Board is already fully aware of them; and I have only alluded to the subject, in order to suggest for your consideration, whether it would not be advisable that application should be made to the Honourable the Court of Directors for leave to extend the period of five years, fixed by the Honourable Court for the ensuing settlement, to the longer term of nine years. Three years of this period have, indeed, already expired in the Ceded Provinces, and in many districts the settlements are still only in formation.

75. I am satisfied, also, that no advantage could be derived from reckoning the period prospectively from the year of the actual settlement of each pergunnah or village, and that it is perfectly useless to introduce a fiction, and suppose the new assessment to have had operation everywhere from a given date, merely because, from that day, it began to be adjusted somewhere.

76. It is desirable that a Collector should be frequently employed in the business of settlement; for nothing is more calculated to enlarge his views and extend his general information, than this particular branch of his duty. But when the settlement of a whole zillah is at once thrown upon his hands, in a manner requiring speedy accomplishment, the sense that the utmost individual exertion on his part would scarcely be adequate to effect it as he would wish, must necessarily operate in inducing, if not personal remission, at least an extended employment and reliance on native ministerial agency. Were the settlements to be made by pergunnahs, according as the period of each should successively expire, the Collector would have the advantage of the means of a personal superintendence of them all; and as there would be no such hurry for their completion, they would, no doubt, be made on better information, and after more particular inquiry.

Effects of our Revenue System on the Body of the People.

77. I have hitherto considered the Revenue system adopted, and the mode of its administration, in the several lights in which the Government were most concerned. I have sought to define the way in which the rents might be realized with the most effect, and settled with most advantage. There is, however, another point of view, in which the system requires to be contemplated, and that is in its operation on the body of the people.

78. I have before described, generally, the class of people with whom the settlement in these provinces has usually been concluded. The Board of Commissioners have sought to uphold the village Zemindars; and in the Upper Provinces, as well as in Behar and Benares, no doubt can be entertained that these have the only hereditary pretension, and are the only persons fundamentally connected with the soil.

The Insecurity of landed Tenures discussed.

79. A notion has, I believe, been entertained by many, the representation of which may perhaps have reached your Honourable Board, that the system of our Revenue administration in the Upper Provinces has induced all the evils of insecurity to landed property, so that, in its operation, numbers have been ousted from their rights and left to want and misery.

80. I have been careful to make very particular inquiries into this subject; and I am happy to be able to assure your Honourable Board, that any opinions

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* This was the case in Moradabad and other districts.

of this nature which have circulated, owe their origin to the want of sufficient information, and to an inaccuracy of deduction from appearances. Our system has certainly some very serious defects, but these lie as much in the Judicial as in the Revenue branch of its administration; and except the partial operation of sales of land for arrears of Revenue, and of private purchases by the native officers of Government, I cannot believe that any revolution in the property of the soil has at all been one of its effects.

81. Your Honourable Board is well acquainted with the theory of the property and economy of villages in the possession of the indigenous proprietors or cultivating Zemindars. The rights of all are well ascertained and defined, and though the divisions and subdivisions appear intricate to a distant observer, they are productive of no confusion amongst themselves, it being only when disturbed by the operation of external causes that the general harmony suffers interruption.

82. This system of village property was yet in being in the Upper Provinces when they fell under our dominion; for the farmers and officers of former Governments, though arbitrary and unmerciful in their exactions, seldom had the hardihood to attempt to interfere with this state of real property. The village community was thus complete; and though there was usually one amongst the sharers, whose name was entered in the public accounts as the person who collected and paid the revenue, he was merely a Malguzar, in the same manner as a farmer or officer of Government, and the circumstance of his name being so entered was never held to convey any special privileges or exclusive rights.

83. Our settlements have been, when made with proprietors, of the mauzawaree kind, in which engagements are entered into for entire villages. In the first instance, the selection of the different parties who might offer themselves as the proprietors of villages, for the purpose of engaging with Government, would rest with the Collector. There was, in fact, no other authority at that time in the newly-ceded Provinces, and the selection, in the first instance, was clearly a fiscal operation, subject to be disputed by any person who might conceive himself aggrieved by it, in the Dewanny Adawluts, on their subsequent introduction.

84. I have already observed, that there is reason to believe the executive duty of the settlement was frequently left to the Tehsildars, whence it may be apprehended that, in the selection founded on their reports, a preference has been sometimes given to parties possessing no title to admission. Such, indeed, is known to have been the case in some pergunnahs of Cawnpore; and I am told that instances of glaring injustice of this sort, grounded even on the falsification of public records, have come before the Board of Commissioners. But the Board have, even in these cases, preferred leaving the aggrieved parties to seek redress by regular application to the Adawlut, rather than run the risk of disturbing the stability and security of landed property, by an attempt to render justice in an extra-judicial manner.

85. The same discretion of original selection, which I have stated to have necessarily existed in the Revenue authorities at the first settlement, was similarly exercised by them at the second, third, and fourth settlements, in the admission of claimants to the proprietary right of such villages as had been let in farm at the first settlement, in consequence of no proprietor being at the moment forthcoming. Many of these villages, indeed, would, under the provisions of the Regulations, remain in farm until the expiration of the third settlement, in consequence of the proprietors claim not being preferred within a prescribed period. All persons thinking themselves aggrieved by such selection, when ultimately made, were at full liberty to advance in the Adawlut their superior title.

86. Many suits have accordingly been instituted in the Adawluts, and some persons have been admitted under judicial decrees reversing the exclusion originally awarded against them by the revenue authorities. That many suits have not been brought, may be ascribed partly to the difficulty of proving long dormant claims, partly to the expense and delays of litigation in our courts, and partly to a hope, founded on the shortness of the settlements, that the exclusion might last no longer than the present lease. The undeviating principle adopted

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by the Board of Commissioners, of not disputing or questioning rights once recognized, on whatever grounds, ought, however, to have long since removed this hope; and although, under the influence of the two other causes, this principle may operate, in fact, as a denial of justice in some individual instances, it is obvious that it tends materially to the solidity of landed property.

87. But although the Board, in the express view of avoiding the very consequence which has been since laid to their charge (that of weakening the security of tenures in land) have cautiously refrained from all interference in rights recognized, by whatever authority, previously to their administration, they have, with a most scrupulous attention, revised the proceedings of the subordinate Revenue authorities on claims to the proprietary right of lands remaining in farm, which may subsequently have been preferred, and the selection has, in such cases, undergone the strictest revision and the most deliberate scrutiny.

88. Where no doubt or dispute existed in regard to the right of property, a modification of the right was apparently introduced, in some instances, by the measure adopted for the settlement of Putteedaree estates. The Collector, for the greater security and facility in collecting the public dues, would be solicitous to have engagements from one person for each entire village or estate, instead of looking to ten, twenty, or a hundred engagers. This measure is, in fact, grounded on the Regulations, which direct the selection of single managers for all joint undivided estates, and make the entire estate liable for the default of such manager. The same measure was found to have prevailed during the former Governments, as is manifest from the old wasulbakees of the Canongoes, which exhibit in no instance, even of estates the most extensively subdivided in Putteedaree tenure, more than one name of Cabooleatdar. The consequences of this measure, in the instance of sales of land, are what I before alluded to.

89. The same description of property exists equally in Benares, and the same mode of management (namely, that of taking engagements from one general representative) having been adopted in that district, corresponding consequences have occurred there also to a still greater extent. The nature of these tenures was so well known to Mr. Duncan, that in the code of Regulations formed by him for that province in 1795, an express stipulation was made that, in the event of recourse being had to a sale of land, no such recourse having till that time ever been had, the purchaser should be understood to have acquired no more than the specific right of the person for whose default the sale should be made. What was contemplated by Mr. Duncan as a remote and barely possible contingency, soon became general: sales of land on the application of the contract Tehsildars were daily made with indiscriminate precipitancy; the Tehsildars themselves became the purchasers; and under the construction of another clause in the Regulations, which declares all joint undivided estates liable for the whole of the assessment, the purchasers were admitted to have acquired, not only the specific share of the defaulting manager and the right of succeeding to him as a representative of the partnership, but the entire fee simple of the estate, to the total extinction of all Putteedaree right.

90. That such a result should have been the necessary, or even the natural consequence of the system, does not appear, when it is found that during eight years of Mr. Duncan's own superintendence of the contract Tehsildars, not one sale of land had ever taken place.

91. Having mentioned that some estates were let in farm at the first settlement, in consequence of no proprietors being forthcoming, I should observe that such estates were not untenanted or deserted, nor was it supposed they were destitute of proprietors. In the frequent recourse which the Aumils of the former Governments are known to have had to adventitious farmers, with the view of obtaining the greatest possible rent, and the precarious and inadequate subsistence which the Zemindars thus derived from their lands, many of them had emigrated to distant parts of the country, in search of service, principally in the armies of Hindostan, and their existence could not be immediately traced.

92. This result of the numerous exclusions given to the Zemindars of Benares by Rajah Bulwan Sing, and his successor, Rajah Chete Sing, must be familiar to your Honourable Board, through the daily re-settlements of farmed lands which are submitted for the sanction of Government; and those instances will also exemplify the difficulty of tracing satisfactorily claims to the proprietary rights after any length of dispossession, as well as justify the discretion, above alluded to, which is exercised by Government, on the recommendation of the Revenue authorities, of selecting one party from contending claimants, and of leaving the rest to a prosecution of their claims in the Adawlut.

93. It appears, also, that many estates were let in farm, at the first settlement, on this plan, although the proprietors were not only forthcoming and in the actual possession of their lands, but also anxious to engage for them.

94. When the agency of the Tehsildars was resorted to in the executive detail of the settlement, many unfounded pleas of this sort were brought forward by them, as a cloak for the farms which they had given to their own servants and connections, of the lands of these supposed absentees. Many estates were similarly let in farm by them, on the equally unfounded allegation, that the proprietors, although present, had declined to engage: and one of the first measures of the Board of Commissioners for the benefit of the landholders, was to procure the enactment of a Regulation for the removal of the doubts, relative to their admission to the third settlement, arising from the misconception under which the second settlement had, in several districts, been renewed indiscriminately with the same parties, as well as at the same jumma as the first.

95. Some estates, also, were let in farm, not because the proprietors were not forthcoming or not willing to engage, but because they could not readily agree among themselves in the choice of a representative, or a manager for the whole partnership. In these cases, as the Collector, during the hurry of a general settlement, had neither leisure to investigate the allotment of each Putteedar's proportion of the aggregate assessment, nor sufficient information in regard to the nature of their tenures, the readiest mode which suggested itself for the security of the public revenue, in preference to holding the lands khas, which is a measure always attended with loss to Government, was to lease the whole village to a farmer who should be responsible for the whole jumma, and who was left to make his own arrangements with the occupants.

96. When the nature of these partnership tenures came to be more clearly understood, a Regulation was passed for the better management of them, combining the support of private rights with the security of the dues of Government; and although it is not to be understood that, even under the former system of taking engagements from one of the number for the entire village, any authority was intended to be vested in, or was actually assumed by the engager, incompatible with the rights of the general brotherhood, this provident check, under the watchful administration of the Board of Commissioners, has contributed essentially to give greater independence and security to this valuable class of our subjects, the importance of which will be appreciated by your Honourable Board, when it is recollected that our native soldiery is principally recruited from the numerous ramifications of the hereditary stock of village Zemindars.

97. As these remarks do not exactly apply to the province of Rohilcund, and as the Bareilly portion of it has been quoted for the chief proof of the supposed insecurity of landed rights, it will be proper to observe, that under two sucessive revolutions, in the first of which the old Hindoo proprietors had been superseded by the Afghan invaders, and in the second of which these Afghans had, in their turn, been ousted by the Lucknow administration, the province, on our acquisition of it was found almost wholly in the hands of large farming contractors. The enlightened views of Mr. Deane, whose example was, with the same liberal policy, followed by Mr. Leycester (the two gentlemen originally selected at the cessions as the Collectors of Bareilly and Moradabad), led them to undertake the tracing of proprietary rights and the unravelling of this confused state of things. The last settlement of Bareilly, concluded under Mr. Deane's own personal inspection, has brought into direct engagements with Government upwards

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wards of two thousand village Zemindars. In Moradabad, also, where two-thirds of the lands were in farm at the first settlement, the proportion is already reduced to less than one-third.

98. From the above view of the principles by which the Board of Commissioners have hitherto regulated their conduct, and of the state of things they found in actual existence at the time they first took charge of their duties in the Western Provinces, your Honourable Board must be sensible, that whatever may be the nature of the insecurity to landed property alleged to have resulted from our system, no share of such an effect is in any way attributable to their administration of it. But as those who allege the existence of this insecurity have used the broad appellation of landed property, without stating precisely the kind of property in land, or the class of proprietors to which they intend to apply the term, it will be necessary to say a few words on this point.

99. If by it was meant, that under the system we have pursued, hereditary rights were, in the first instance, not sought out and maintained with sufficiently scrupulous attention, but that men were frequently acknowledged as actual proprietors, who had either no interest, or but a very partial one, in the land, the fee-simple of which was thus assigned to them, or if it be asserted that actual proprietors were often injured by the needless farming of their lands to strangers, such a degree of insecurity to the rights of individuals must certainly be admitted to have existed on our first occupation of the country, before the appointment of the Board of Commissioners took place. In the confusion of such a juncture, it would be difficult to say how it could have been otherwise; but this has before been traced to the necessity we found ourselves under of keeping up, for a time, the system of contract tehsildaree, with which, though we could and did modify or regulate it, so as to make it less injurious than before, we could not at once altogether dispense.

100. We have seen, however, that it was the first act of the Board of Commissioners, when they were subsequently appointed, to procure a legislative enactment, providing a remedy for the most crying part of the abuses which arose from a misinterpretation of this system, and that it was their second act to strike at the root of the evil, by entirely abolishing the objectionable part of that system. Claims to proprietary right are no longer decided on the reports of Tehsildars, neither is it on their recommendation that recurrence is had to the farming of any estate: both these points are now universally investigated by the Collectors in person and their report is again subject to the most scrupulous inquiry and reconsideration by the Board of Commissioners.

101. I have taken especial care to ascertain the mode in which all cases of this nature are scrutinized by each authority, and I feel satisfied it would be impossible, in any way, to secure a more fair or full inquiry, than what they now actually receive on all occasions. Though, therefore, in the first instance, under the contract Tehsildaree system, there does not appear to have existed any adequate security to landed property against the abuses of that system, it must be obvious, that the present administration of the Board of Commissioners not only is no way chargeable with these abuses, but has the high merit of having remedied them. As it is the spirit infused into the several Collectors by the active control and superintendence of the Commissioners, which first enabled us to dispense with the mischievous features of the system; and as its entire abolition finally was a measure of their own, it is to the Commissioners, evidently, that the country is indebted for the securities these interests have since procured.

102. But neither is the antecedent administration of the system of our Government chargeable with the neglect of these interests, which is stated to have been at first experienced. The Government promised to the country a more just and liberal system than had hitherto been pursued; but this was only to be effected by the gradual improvement of that which they found in being. Perfection is not the work of a moment. Before our occupation of the country, the Aumils and Tehsildars contracted with the Governments, and the whole internal settlement was entirely left with them. They farmed or admitted proprietors to engage at pleasure, and there was no consistency of system, either between each Aumil and his successor, or between the Aumil and the person

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to whom he under-farmed a portion of his jurisdiction. On the other hand, from the first of our occupation, the mofussil settlement was made with Government; and though, perhaps, considering the unpropitious circumstances and want of information under which it was made, the whole proprietary class could not be at once recovered and secured in all their rights, still, as far as they were ascertained, security was afforded, and the class was guarded from any further encroachment, on the part of those to whom they owed the confusion and difficulties under which they laboured at the time. The gradual improvement of our system has procured their gradual further restoration and additional security. That it should entirely have redressed the wrongs inflicted by antecedent systems, is more than could have been rationally expected.

103. It is not, therefore, either to the system of the Board of Commissioners, or even to that pursued by Government before their appointment to the Upper Provinces, but to the vices of administration anterior to our possession of the provinces, that any apparent disregard of landed rights must be attributed. In truth, our inquiry after such rights was necessarily partial or tardy, because we could only gradually discover the extent to which they had been subverted.

104. That the Board did wisely, in only seeking to supplant the farmers, and in leaving to the judicial authorities, exclusively, the power of restoring to the actual owner rights before awarded to others in full property, without sufficient cause, is a point on which, I should conceive, no doubt can be entertained. Had a different conduct been pursued, though only in the most flagrant cases, it must have left the impression, that even acknowledgment of landed right by Government afforded no security, and that, should a different Board at any time be constituted, the whole of the acts and measures of the present would be equally open to revision and annulment.

105. The alleged insecurity may, however, have reference to other features of our system: perhaps the holders ol large talooks and estates are meant, and certainly it must be admitted to have been an object of our system to keep down this class. These were not, however, proprietors of the soil, as I have before explained, and never had been so considered in the Western Provinces. They had only a more permanent sort of lease or contract than a common farmer; and whatever rights or privileges such tenure could legitimately be held to convey, our Government did not attempt to supersede. But our Government exerted its undoubted right of fixing its assessment on such tenures, by a mofussil ascertainment of their produce. Its ministerial officers made themselves acquainted with the payments of all the village proprietors, and offered to confirm the tenure to the holder assessed at the rate thus yielded, with such deduction as the nature of the tenure entitled him to. With this, however, he was seldom satisfied: he claimed the rate assessed by former Governments, a rate standing on a permanent basis, and which fraud, intrigue, or fear, had enabled him to extort for the moment from their weakness. *Sic. orig.*

106. The forfeiture of the tenure will therefore generally have been occasioned by his recusance, and cannot be attributed to any insecurity resulting from the system. In such case, the mofussil village settlements were made direct with the village Zemindars, in the same manner as elsewhere, and the holder of the tenure was left to the receipt of such allowance for his maintenance, as on just competition, he might have heretofore been entitled to enjoy. That the full rate of assessment imposed, or even an excess beyond it, has almost always ultimately been realized from large estates so taken from the holders, affords the most satisfactory proof that such insecurity, if such was meant, is not a defect of system.

107. The alleged insecurity may, however, apply to the village Putteedar proprietors, who, until the passing of the Regulation for the admission of them all to engage, were, by the letter of the law, almost left at the mercy of the single engager to the Government. It was certainly a great oversight in the legislature of this country, not to have earlier discovered the necessity of providing for the security of this class; yet, as long as the engager was himself one of the class, I have seen no reason to believe that he assumed the powers of sole proprietor, or that the general putteedaree property was at all

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infringed upon. There was, indeed, always between the engager and the other sharers a community of principle and of caste, which secured them from any attempt at usurpation on his part, when there may not have existed any interruption of this community from external causes: but whenever a stranger to these interests may have acquired any right to interfere, whether a surety by intrigue had obtained a mortgage of the estate, or it had been purchased by public or private sale, then certainly will the putteedaree right of the other sharers have been in danger of being sacrificed to his avarice.

Sales of Land considered.

108. If, therefore, our system does exhibit any defects, of a nature injurious to the existing state of property, it is in the regarding mokuddumee right, constituted as above explained, to be a saleable and heritable property; but more especially in the exposure of it to public sale by auction, in the view of recovering arrears by the price for which it might sell. It is from this process that the community and general economy of the village is violated, and the institutions of the country outraged. The auction purchasers are generally the Vakeels, the Omlah, and dependents of the courts and other cutcherries, who have acquired their notions of property from the Regulations or from the Bengal practice, and who proceed to take possession of their purchase, with the conception that no one has any right but themselves.

109. The expediency of sales for the recovery of arrears of Revenue admits in itself of doubt. The object of them is to recover an arrear which cannot be realized by other means, and to secure a more punctual liquidation of the public dues in future. But numerous instances have occurred, particularly in Goruckpore and Benares, where the sale has produced, on the contrary, a further accumulation of annual balances on the part of the purchaser, who pleads his not being able to obtain complete possession; besides that the low price at which land generally sells, occasions frequently a disappointment in the primary object of the measure.

110. The advantage is, therefore, at all events precarious; but such as it is, it is purchased at the expence of the rights of a whole copartnership, which it virtually annihilates, and at the expence of the peace and well-being of the district, which it invariably disturbs. An endless litigation in the courts of judicature, between the Government, the purchaser, and the former engager and proprietors, is an evil which always attends it; and frequently it gives rise to a systematic defiance of all legal authority, disgraceful to Government, and to the administration of civil justice.

111. I have been happy to find, that the Board of Commissioners have been able to realize the land revenue of the Upper Provinces with extraordinary punctuality, with but rare resort to this unpopular and injurious measure: but it is with much regret I have learned, that through the intrigues of the Tehsildars, at a period anterior to their administration, large portions of the three districts of Goruckpore, Cawnpore, and Allahabad, had been transferred from the hands of original proprietors by public sale for the arrears of rent, and that, particularly in the former district, very valuable villages had been frequently sold, at a price of from two to five rupees. The purchasers were generally the Tehsildars themselves; and even to the present day, the local authorities lament the consequence of the oppression which ensued, nor have their united efforts yet been able to arrest the course of its injurious effects.

112. The Board of Commissioners are, I believe, fully aware, that the system of auction sale for arrears is but ill adapted to the state of property in the provinces under their charge; it is therefore unnecessary to impress upon their minds, that the measure should be resorted to with caution. But perhaps they might be consulted with effect, on the practicability of entirely doing without it, and of striking so harsh a feature from the code of our Revenue administration.

113. If the engaging proprietor be considered as a chosen representative of the community of the village, it will naturally suggest itself to your Honourable Board, that the wishes of that community should be consulted, prior to the transfer of the tenure to another. Before, however, proposing any specific

enactment on this subject, I am naturally desirous that the Board of Commissioners should be called upon to give their opinion on the state of village property in general, and its accordance, or otherwise, with the several parts of our system, especially how it is affected by the practice of auction sales, and to suggest the nature of the rules they may concieve best calculated to preserve it inviolate, without risking the just rights of Government.

Putwarrees recommended to be made Servants of Government.

114. To ascertain the several rights of the proprietors must obviously be the first step; and the most likely method that occurs to me of effecting this, is to re-establish the office of Putwarry, on a footing independant of the engaging Zemindar, the person interested in infringing on them. The community may thus be induced to regard him as the record-keeper and guardian of their rights, and a reference to his accounts as a satisfactory criterion by which to decide their mutual differences.

115. Upon this subject, however, I beg leave to lay before your Honourable Board the accompanying able and interesting report from Mr. Newnham, dated the 1st May, submitting a translate of a set of Putwarry accounts, which came into his hands while he officiated as Collector of Cawnpore. He has furnished an explanation of the use and object of every separate part of this system of book-keeping, as well as of the mutual connection of the whole. He details the several important interests, both of Government and of the tenantry at large, which such a system of accounts is calculated to secure; and recommends, with a view of ensuring their accuracy and authenticity, that the Putwarry of every village should be made the servant of Government, instead of the nomination being left, as at present, to the Zemindar.

116. This measure was, I believe, proposed so far back as by Sir John Shore, at the time of forming the perpetual settlement, as well as by several authorities since; and it appears to have already been adopted by the presidency of Bombay, in a legislative enactment, a copy of which Mr. Newnham has procured from his brother, the Secretary to Government at that presidency, and has annexed to his report.

117. The points directly connected with the Putwarry accounts are chiefly the adjustment of the revenue of Government, the apportionment of it in shares of estates, and the ascertainment of the rent payable by each under-proprietor, and of the actual payments of each, in cases of a contested demand on the part of the engaging Zemindar. In all these points (Mr. Newnham observes) the interests of the Zemindar are only as one to eight or ten, in comparison with those of Government or of the under proprietors. The Zemindar is, at the same time, the only party who can have an object in falsifying the accounts, while the power of nominating and dismissing the village accountant unquestionably furnishes him with the means.

118. During the former Governments, the Putwarry was considered to be a public officer, and in many parts of the country, was appointed by the Canongoe. There appears, indeed, to be a necessary dependance of these two offices on each other, inasmuch as the general record of the district-accountant can be no more than the aggregate of the details derived from the several village accountants.

119. In constituting the Putwarry an officer of Government, it appears unnecessary to prescribe to him any particular form of accounts. The system detailed by Mr. Newnham is clear and comprehensive, and seems to contain every requisite check for insuring accuracy; but any other mode of accounts which may already be in use might be equally advantageous, although not so complete and scientific. The Bengal system of Putwarry accounts, a translate of which is already in print,* differs materially; and the practice of Behar, of Benares, of Rohilcund and the upper Dooab, and of the west bank of the Jumna, may differ not only from that of Cawnpore, but from each other. It seems immaterial in what shape the accounts are kept if the fidelity of them can be secured; and this object is more likely to be effected by abolishing the dependance of the Putwarry upon the Zemindar than by any penalties or punishments.

120. Mr.

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* Mr. Gladwin's work.

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120. Mr. Newnham infers, from the inherent checks which the system of accounts detailed by him possesses on its own accuracy, that falsification is impracticable or would be readily detected, and that the attempt to falsify them in such a manner as to escape detection, by making the whole series of false accounts to accord with one another, would exceed the patience and skill of the most industrious and acute Hindoo. It is not easy to define the extent of labour of which a native is capable when a profit is in view; but as all fabrications of accounts are made on the spur of the moment, when the accounts are called for, such attempts might be more effectually obviated, even in the present constitution of the Putwarry office, if the accounts, instead of being called for only when wanted, were to be deposited annually (that is to say, copies of them) in the hands of the Canongoes.

121. A difficulty occurs in regard to the constituting the Putwarry a public servant, that when he ceases to be a servant of the Zemindar, he will cease to be the depositary of the latter's accounts. It is well known, that even at present the Putwarry is not always entrusted with the details of the land held by the Zemindars in Nizjote or by his menials in Chakeran; and if the Zemindar should chose to employ an accountant of his own for the rest of the villages also, the Putwarry will be left to form his accounts on the information of the under-proprietors only, or like the Canongoe, on such information as he can pick up.

122. It may be recollected, that the Canongoe office was intended to be a register of leases, by making it the Canongoe's duty to record all pottahs and cabooleats; but as no obligation was enforced on the Zemindars to register these documents, the object of the Regulation has never been effected. It will deserve consideration, whether this should not be obviated by a legislative enactment, the purview of which might extend to the securing all necessary information for the Putwarry also.

123. The pay of the Putwarry must be provided for by law: Government cannot be expected to defray the charge of such a numerous establishment. The Putwarry is usually paid by a cess, or a russoom, of half an anna per cent. on the jumma contributed by the under-proprietors, who may be expected to pay it still more cheerfully hereafter, when their own interests are more clearly connected with the existence of the office than at present. I propose, therefore, that the Board of Commissioners, or Mr. Newnham in person, whose report evinces the extent of his information on the subject, be directed to prepare the draft of a Regulation making the Putwarry independent of the Zemindar, and embracing all those several points.

Claim of recusing Zemindars to Malikanah considered.

124. A question connected with the nature of the landed property of the Upper Provinces was brought to my notice in the course of my tour, and I believe it has also been laid before your Honourable Board. I allude to the claim of recusing Zemindars to a malikanah allowance for their maintenance. The subject is one of the utmost importance; and I have accordingly been careful to make the fullest inquiries in every quarter, with a view to satisfy my mind respecting it.

125. The claim of recusing Zemindars is founded on a legislative provision, and an assurance, by proclamation, that a Zemindar declining to engage for his estate shall be allowed the same nankar as he may have been authorized to receive on recusance from the former Government, provided the rate of such allowance does not exceed the amount of ten per cent. on the jumma. The obvious import of this stipulation, and of the rules connected with it for the formation of the settlement, is, that such Zemindars as under the former Government were accustomed to receive a personal allowance of nankar, should be continued in the possession of that nankar, whether they chose to engage or not; in the first alternative, by a deduction of the nankar in their jumma, and in the latter case, by a money payment from the treasury. But in the progress of the discussion of this subject, by substituting the word malikanah or huki melkeent as a convertible term for nankar, and applying the rules contained in the provisions for the settlement of the Lower Provinces to a part of our territories altogether distinct, an idea has been promulgated and anxiously caught at by our new class of landholders, the auction purchasers, that every proprietor

who may think proper to decline the management of his lands and the responsibility for the dues of Government, is entitled to receive from the treasury of Government a perpetual annuity of ten per cent. on the jumma.

126. The only nankar, of a description similar to the malikana of Bengal, of which the proceedings of Government furnish any knowledge, is the special provision or reservation to the large Talookdars and Rajahs for the support of themselves and of their families, independently of their engagements with Government; and this was oftener an assignment of rent-free land than a fixed money reduction from the jumma. The evident object of the rule was to continue the same provision which they had hitherto enjoyed to this class of middle men, whom it was in the contemplation and the wish of Government to exclude or dispense with, by the invitation held out to the village Zemindars, who had heretofore paid their rents through the medium of these persons, to engage direct with Government.

127. It is evidently, therefore, only this class that can claim under the above rule; neither was the spirit of the rule intended to have application to any other: and this class have invariably received their established malikana, whether of money or land, from the first of our acquisition of these provinces, when thus divested of the management of the revenue.

128. I am further informed, that the nankar of the village Zemindars is also a matter of record, and that the wassil-bakees of the Canongoes are generally, in some districts invariably found to exhibit, not a malikana payable to them in the event of their exclusion (for no such allowance was known to the Vizier's administration in the case of the village Zemindars), but the nankar allowed was a deduction from the jumma of the village to the engagers, whether proprietors or farmers, and therefore technically known by the name of nankar moojrayee wassil bakee.

129. Whether this specific allowance, or any other, should be now extended to the recusing village Zemindars, and to their successors the auction purchasers, is a point which requires deliberate consideration. The inexpediency of thus holding out a premium to them for discharging themselves and their lands from all responsibility for the revenue of Government, must be evident. Could we imagine such a resignation of the landholders to become general, the consequence would be a charge on the public treasury of a perpetual annuity of nearly thirty lacks of rupees, and the total loss of the collateral security which Government now holds on the lands themselves. The very amount of such a possible burthen seems to decide the question, and to expose the fallacy that lurks in the pretension. The nankar was clearly personal, and allowed from considerations applying to the individual, not to his function of village Zemindar; of course, it could not be transferable.

130. If, indeed, the want of some provision to excluded Zemindars should have been productive, as has been surmised, of outrages against the peace of society, policy will require that a remedy should be sought for so serious an evil. It may be questioned, however, whether the evils of this nature, alleged to have arisen from the exclusion and the consequent ruin of proprietors, may not be traced to cases of exclusion from other causes than recusance. The sales of land which violate the rights of whole communities are much more productive of the ruin of the landed interest, and contribute much more to drive the class of proprietors to acts of desperation, than any operation which a voluntary recusance can be supposed to have, wherein a single individual only retires from the management to the right he may before have possessed, while a farmer or officer of Government quietly assumes it in his stead. But, at any rate, consequences of this nature cannot have occurred in regard to the auction purchasers, whose subsistence has not depended on the profits of their landed concerns.

131. With respect to the original village Zemindars, a further question arises from the nature of the putteedaree tenures, to what parties the nankar should be paid and in what proportions. As the person who may have hitherto engaged singly can be looked upon in no other light than as managing representative of the partnership, and is perhaps the actual owner of a very small portion of the estate, he has clearly as little title individually to the entire allow-

ance of malikanah from the estate, if let in farm, as he would have had on his exclusion from the management by the introduction of another manager in his stead.

132. With respect also to the auction purchasers, it seems a legitimate construction (and I believe the opinion is maintained by good authority), that they obtain the estates they purchase with all their liabilities as well as the privileges they confer: so that, if any one has bought the tenure of an engaging proprietor, in which there are other sharers, he has only bought the privilege of making his own arrangements with those sharers, and of engaging for them with the Government. The same rights that the sharers held against the old engager, they should thus, in equity, possess against the auction purchaser of those rights; and if the right of malikana on refusing was not before the exclusive privilege of the single engager with the Government, the auction purchaser has evidently no ground on which to claim it. In the same manner, if at the ensuing settlement the person who has so obtained the land will not agree to the Collector's rate of assessment, and the other sharers should come forward and accept it, the auction purchaser, though he loses the advantage of being Malguzar, could not complain, for this was one of the liabilities of the tenure he purchased.

133. From this circumstance, however, if from nothing else, the extreme inaptitude of auction sales to such a state of property, while our assessments are only periodical, must be evident. The Collector does not know what he sells, nor the purchaser what he buys. The very next settlement that takes place may entirely annihilate the property put up to sale, and the purchaser is without redress; nor has he any secure equivalent for his purchase-money.

134. The above view is, as your Honourable Board will observe, founded on the supposition, that in an auction-sale it is the tenure of the defaulter only which is sold; and this is rather supported by the spirit of the provisions introduced by Mr. Duncan into the Revenue Code of Benares, as above alluded to. It may, however, be urged on the other hand, that as it is the land which is made responsible for the dues of Government by the process of sale, it must be the land itself which is sold, without reference to the tenures of those upon it, so that a new property is created by the process: but however complete this may be held to be, the class of proprietors by auction purchases can evidently have little claim to a malikana, in such case, under the provisions of the existing Regulations, as they cannot be of the class which used to receive such allowance from the former Governments. These persons have, indeed, been induced to purchase, in the idea that they were purchasing something; and it may perhaps be incumbent on the Government to see that what they purchase shall not be a nonentity. The question, however, of the relative rights of the auction purchasers and Putteedar proprietors of the estate which may be sold, is at present involved in much uncertainty. But Government is no way answerable for the motives which induce the purchaser, and knows nothing of the views with which he buys, or of the information on the strength of which he expects to remunerate himself. Indeed, Government has itself often discovered, to its cost, that tenures it has exposed for sale have been no just objects for which pecuniary considerations should be demanded, their liabilities having been found to exceed their privileges and profits. The auction purchaser may, perhaps, be deemed to have voluntarily taken on himself the risk of this. At all events, under the above view, the act of purchase cannot give him rights beyond those attached to the particular tenure which he buys; so that he can never have a title to infer, as involved in his bargain, privileges which were not possessed by his predecessor as directly appendant to the tenure. Whether, therefore, it is the actual tenure that is purchased, or a new tenure be held to be created by the sale, the generality of purchasers can have little title to the malikana under the existing rules, any more than the village Zemindars they have supplanted.

135. In either case, it would be gratuitous, and certainly I cannot discover sufficient grounds for making generally to the auction purchasers, in particular, the gift of any annuity such as that to which they pretend. This contingent boon undoubtedly did not influence the award of their bidding at the sale. The inadequate price at which land is usually found to sell throughout the Upper

Provinces, and the frequency with which estates are left in the hands of Government for want of any bidders, afford the best evidence that the ulterior benefit in question is not anticipated from a purchase. A clear annuity of ten per cent. on the amount of jumma, if put up to sale, would at any rate fetch a considerable price when it was to be secured by a mere recusance. Under no view, indeed, should I conceive the auction purchaser to be entitled to the allowance of malikana, unless in an instance where the right to it should have been previously recognized as inherent in that individual tenure which he bought, or where an engagement for its eventual payment was implied by the magnitude of the price paid.

136. The rules for the award of this allowance are, as they stand at present, evidently indistinct; nor could a judicial decision well be grounded on them. Indeed, they were passed only as a temporary measure, insomuch that it is stated in the legislative provisions themselves "for the present." I beg therefore to suggest to your Honourable Board the propriety of revising those rules, and rendering the enactments on the subject more pointed.

137. What I have stated above, accords, I believe, with the opinion entertained by the Board of Commissioners on the subject. I understand that, though to other classes they have generally refused the allowance, they have usually granted it to the Rajahs and large proprietors, as in the cases of the Rajah of Khyreegurh in Illahabad, Sheeorajpoor, and Buddik, and to a number in Goruckpore.

Condition of Ryots in Jageery and large Estates.

138. Among the questions connected with the operation of our system of revenue on the body of the people, there is a point which has so strongly and so frequently been forced upon me, that I cannot refrain from laying my sentiments upon the subject before your Honourable Board. The situation of the village proprietors in large estates, in farms, and jageers, is such as to call loudly for the support of some legislative provision. This is a question which has not merely reference to the Upper Provinces; for, within the circle of the perpetual settlement, the situation of this unfortunate class is yet more desperate: and though their cries for redress may have been stifled, in many districts, by their perceiving that uniform indisposition to attempt relieving them which results from the difficulty of the operation, their sufferings have not on that account been the less acute.

139. In Burdwan, in Behar, in Benares, in Cawnpore, and indeed wherever there may have existed extensive landed property at the mercy of individuals, whether in farm, in jaghire, in talook, or in zemindarry of the higher class, the complaints of the village Zemindars have crowded in upon me without number; and I had only the mortification of finding that the existing system, established by the legislature, left me without the means of pointing out to the complainants any mode in which they might hope to obtain redress.

140. Of these complaints, I beg leave to lay before your Honourable Board the accompanying original, received at Patna from a Mokhtar on the part of the village proprietors of Tuladah, together with the abridged translation of it, which I caused to be prepared. I beg to assure your Honourable Board, however, that the oppressions alleged against the Rajah of Benares and Sheo Neragun, against the Jageerdar Nerunder Gur Ghosain, and other large holders, were not less flagrant, or apparently less substantiated, than those alleged in this petition against Baker Allee Khan, the holder of the Life-Ijara of Tuladah. In all these tenures, from what I could observe, the class of village proprietors appeared to be in a train of annihilation; and unless a remedy is speedily applied, the class will become extinct. Indeed, I fear that any remedy which could be proposed, would even now come too late to be of any effect in the several estates of Bengal, for the license of twenty years which has been left to the Zemindars of that province will have given them the power, and they have never wanted the inclination, to extinguish the rights of this class, so that no remnants of them will soon be discoverable.

141. The cause of this is to be traced to the incorrectness of the principle assumed at the time of the perpetual settlement, when those with whom Government entered into engagements were declared the sole proprietors of the

soil. The under-proprietors were considered to have no rights, except such as might be conferred by Pottah; and there was no security for their obtaining these on reasonable terms, except an obviously empty injunction on the Zemindar amicably to adjust and consolidate the amount of his claims.

142. It is well known (and even if it were questionable, the practice of the provinces which have more lately fallen under our dominion would set the doubt at rest), that the cultivating Zemindars were, by a custom more ancient than all law, entitled to a certain share of the produce of their lands, and that the rest, whether collected by pergunnah Zemindars or by the officers of Government, was collected as the huk of the Sircar.

143. This indefeasible right of the cultivating proprietors to a fixed share of the produce was annihilated by our directing that pottahs should be executed for a money-payment, in which all the claims of the Zemindars should be consolidated. The under-proprietor was thus left to the mercy of the Zemindar, to whose demands there were no prescribed limits. The Zemindar offered a pottah on his own terms.* If the under-proprietor refused it, he was ejected, and the courts supported the ejectment. If the under-proprietor conceived that he could contest at law the procedure, a regular suit, under all the disadvantages to which he is known to be exposed, was his only resource: but when, after years of anxiety and of expense, the case was at last brought to a hearing, he lost his action, because it was proved that the pottah was offered and refused, and there was no criterion to which he could refer, as a means of proving that the rate was exorbitant.

144. The framers of the perpetual settlement declared their incompetency to fix any criterion for the adjustment of these disputes. The declaration stands recorded in our legislative code,† and to the present day this omission has not been supplied. The consequence of the omission, in the first instance, was a perpetual litigation between the Zemindars and the under-proprietors, the former offering pottahs on their own terms, the latter not having forgotten that they possessed rights independent of all pottahs, and refusing demands they conceived unconscionable. When, at last, the revenue of Government was affected by the confusion which ensued, without enquiring into the root of the evil, the legislature contented itself with arming those who were under engagements to the Government with additional powers, so as to enable them to realize their demands in the first instance, whether right or wrong; a procedure which unavoidably led to extensive and grievous oppression.

145. On the large estates, I believe it will be found that the system of pottah and caboolеat has not yet been fully established between the Zemindars and the cultivating proprietors. The Zemindar takes engagements from the farmers and officers he employs to collect his rents, and in the event of their failure, makes the lands and the crops answerable for the amount. The Zemindar feels none of the evils of insecurity; for, as far as the whole produce of the soil will go, he is armed by the VIIth Regulation of 1799 with the power of enforcing his demand: and considering the constitution of our civil courts, it seems unanimously agreed that the Ryot, or under-proprietor, unless he be a Putteedar, is debarred any adequate means of redress for the most manifest extortions.

146. It has been urged, however, that though the rights of the former cultivating proprietors have been suffered by the Regulations to pass away *sub silentio*, still, as the Zemindar and his tenants have reciprocal wants, their mutual necessities must drive them to an amicable adjustment.

147. The reciprocity is not, however, so clear. The Zemindar certainly cannot do without tenants; but he wants them upon his own terms, and he knows that, if he can get rid of the hereditary proprietors, who claim a right to terms independent of what he may vouchsafe to give, he will obtain the means of substituting men of his own: and such is the redundancy of the cultivating class, that there will never be a difficulty of procuring Ryots ready to engage on terms only just sufficient to secure bare maintenance to the engager.

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* Vide report of the acting judge of Burdwan.

† Vide Section 14, Regulation VIII, 1793.

148. If it were the intention of our Regulations to deprive every class, but the large proprietors who engaged with Government, of any share in the profits of the land, that effect has been fully accomplished in Bengal. No compensation can now be made for the injustice done to those who used to enjoy a share of these profits under the law of the empire, and under institutions anterior to all record for the transfer of their property to the rajahs.

149. In Behar, however, and in Benares, the stand which was made by the mofussil Zemindars has been rather more successful, and the class has not yet been entirely proscribed and hunted down: but unless some effectual measures are taken with a view to stop the evil, the petition I have now the honour to lay before your Honourable Board is sufficient to shew, that such will be the ultimate consequence of our system, even in those provinces. There is no doubt, that the exactions noticed in this petition are much exaggerated. The degree in which they have been practised, in this particular instance, is a point which I shall endeavour, in conjunction with your Honourable Board, to ascertain accurately, with a view to afford ultimate redress. But that oppression of this nature is the result of the system to which it is here attributed (that of farming and under-farming, in the manner alleged) is a point in which all the authorities I have consulted are entirely agreed: it is necessary, therefore, that some measures should be taken, in order to protect the mofussil-Zemindars from the consequences of such a system, however it may have been imposed on them.

150. It was recommended to me by the Board of Commissioners, with whom I specially consulted on this point, to consider of the re-establishment of the Mal-Adawlut under the Collector, for the trial of all cases that might occur between the Zemindar and his tenants. I do not yet feel competent to offer a decisive opinion with respect to such a measure: but there can be no doubt it would be of the highest advantage to the Ryots, that they too should possess the means of a speedy recurrence to justice, without the embarrassment, delay, and expense of litigation, in the sole mode offered to them by the present constitution of our courts.

151. There is a point, however, connected with the petition of the Zemindars of Tuladah (and which applies yet more strongly to the cases of the Rajah of Benares and Jaghiredars in general), to which I am desirous of calling the attention of your Honourable Board. The tenure of bakir ullee khan was, as I understand, a mocurruree istimraree or life ijaree; that is, a considerable portion of land was set apart with a definite assessed jumma, on which he was not to innovate; but he undertook the collection and responsibility, on the consideration of a fixed deduction from the rate assessed. He stood, therefore, in the place of Government as manager. In jaghires, and in the case of the Rajah of Benares, the whole revenues of certain districts are assigned for the maintenance of the assignee. In both these istimraree tenures and jaghires, however, all that Government could make over were the rights possessed by itself; so that it was incumbent upon the assignees to be guided, in their conduct towards the subjects of Government transferred to them, by the same rules and principles of action as regulated the proceedings of Government.

152. In practice, however, it is to be feared that the assignment on the part of Government is considered to confer a proprietary right, with all the powers and privileges attached to such a right by the Regulations. Thus, as but one proprietor of the soil is recognized, the rights of all those with whom Government had till then engaged are totally annihilated by the assignment. What was heretofore paid as revenue, must now be paid as rent: those who before held their lands with only the condition of a certain fixed payment to the Government, become tenants, subject to arbitrary exactions, and liable to ejectment if they resist the demands.

153. In the Benares jaghires, in consequence of the operation of this construction of our system, the mofussil proprietors are supposed already to be nearly extinct. In the case of the pergunnah of Belaspoor Secundra, assigned in jaghire to Nurindar Gur Goosain, a petition regarding which (presented to me at Cawnpore) is also submitted herewith to the Board, the hardship on the landholders, as explained to me, is if possible still more glaring.

154. The British Government, on its assumption of these Provinces, secured to the Zemindars a settlement on prescribed terms, renewable for two periods of three years, for a third of four, and at the expiration of these ten years, in perpetuity. Previous to the commencement of the second triennial period, the grant of the jaghire took place, and the Zemindars have, in consequence, been excluded from the benefits of the legislative enactments and assurances by proclamation, through which Government had limited its own demand. The Jaghiredar has been left at liberty to make his settlements with such persons, on such terms, and for such periods as he might choose: the consequence has been, that he has adopted the system of farming it to strangers; and numbers of the ejected proprietors crowded in to me with complaints, which I could only virtually reject by referring them to the Dewanny Adawlut of Cawnpore, where the usual period of decision is not less than three years.

155. Your Honourable Board will be sensible, that both istimrarees and jaghires are assignments of land in lieu of a certain sum, or with a fixed amount of surplus; and that if the assignee fails to observe towards the village proprietors such conduct as may secure the faith and honour of Government from reproach, it is incumbent on the Government to take its subjects again under its own protection, and to offer to the jaghiredar or istimraree farmer such allowance, in money, for his maintenance, as the assignment might have been made in lieu of, or as might have been left to the farmer in surplus.

156. I recommend, therefore, that it be explained to jaghiredars, and to all other assignees who stand in the place of Government, that the terms on which they hold the assignment are, that they fulfil any engagements to which the Government may have been actually pledged, and that, in their conduct to the proprietors of the lands assigned, they observe those principles of action which they may see the Government observe to other proprietors its subjects. This notification may either be made by legislative enactment or by general proclamation, defining the penalty which will attach to a non-observance of it; and I leave it for our future determination to fix the mode in which this can be most advantageously effected. I should imagine, there can be no doubt of the right of Government to bind jaghiredars by legislative enactments, and to prescribe rules for their conduct equally with other classes of its subjects.

Advantages to the Country which have resulted from our Revenue Administration.

157. I have now explained to your Honourable Board, with as much perspicuity as the extensive and complicated nature of the subjects embraced in such a discussion would allow, the sentiments which I have formed, after personal inquiry and long reflection, on the nature of the system of land-revenue administered in the Western Provinces by the present Board of Commissioners. I have endeavoured also to shew its operation on the body of the people, in those prominent features which forced themselves most particularly upon my observation. The view I have taken will, I trust, be considered fair and impartial; for though I have endeavoured to vindicate the system from any ill effects or prejudicial consequences, with which I did not conceive it fairly chargeable, I have felt no disposition to refrain from the full exposition of defects which I felt ought to be acknowledged. Indeed, I have sought to convey to you every impression as it was formed in my own mind, without palliating or concealing any circumstance.

158. The advantages of our system over those of former Governments have not yet formed a part of the discussion. They may be summed up in a few words. The former systems left entirely at the discretion of the Aumils the lives and properties of all the population of their several jurisdictions: There was only an appeal to the immediate sovereign of the state, and he was generally inaccessible.

159. From the moment of the establishment of our Government, the lives of all were secured under the shield of the law; and the substitution of the practice of contracting only for the realization of a fixed assessment, instead of contracting for the revenue of a given district, to be raised at the discretion and the cost of the contractor, secured their properties also, except against minor abuse and covert villainy. The annihilation of the contract system in all its

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its branches has now, in some degree, given protection even against those evils.

160. Instead of the population being subjected to the arbitrary exactions of every Aumil and of every farmer he might choose to impose, an uniform and universal system has been introduced, under which every one may know his rights and be secure of having them respected. The system is certainly not yet sufficiently perfect for its ministerial officers to know of themselves the exact amount of revenue which is demandable from all; but that is only because they cannot ascertain the actual amount of produce, the requisite information being suppressed from interested motives. All that is wanting, however, to give perfection on this point, is a fixed criterion from which the amount of produce may be known or fairly estimated, so that settlements may be formed on uniform principles and data, known to be correct, instead of only believed to be so, as at present. I have before shewn, that pergunnah surveys afford the only means of doing this effectually; but as it is obviously only the Government that suffers from the want of uniformity on this account, the advantage to the country is not less than if it were complete.

161. The advantage to the country, is, however, best judged of by its effects. There is, at present, little or no emigration of the agricultural class. Indeed, it is found that proprietors before driven into exile or into the search of other means of livelihood, such as military service, daily return to reclaim the lands they had been obliged to abandon, in the certainty that they must now have ceased to be unprofitable.

162. The wages of agricultural labour are much higher than they used to be, which is solely attributable to the increased demand for labour of this description. The more valuable articles of produce are also cultivated with much more spirit; and the most astonishing efforts are daily made to conquer natural defects of soil, as well as to preclude the evils of casual calamity of season.

163. There can be no doubt, indeed, that the produce and the profits of agriculture have been increased, in a very surprizing degree, since the country fell under our administration. The comparative prosperity of the several cities may form a good criterion of this; and the rapidity with which they are increasing, both in size and population, is scarcely credible.

164. The abolition of those arbitrary sayer imposts which each Zemindar conceived himself entitled to levy on all goods that entered his domain, has now left open to every proprietor a free market for all his produce, to which it may be carried, without the fear of violence or exaction in the transport.

165. The beneficial system on which the customs and town-duties are now collected here, at the same time, left the rates of that market free from the operation of any local circumstances, and solely regulated by the broad commercial interests of the whole of India. In consequence of these facilities, commercial capital and enterprize have been turned towards the land, and an activity has been infused, of which every class begins to feel the benefits.

166. The display of wealth is no longer avoided as dangerous; but perhaps the most direct and positive advantage to the landed interest which has resulted from our occupation of the country is, the discontinuance of the arbitrary practice of quartering troops on districts from which they were to be provided gratis, in addition to the public dues of Government, as well as the requisition of free gifts of several descriptions, besides the obligation gratuitously to furnish supplies, labourers, artificers, and carriage of every sort, whenever circumstances might bring a man in power or a body of troops to the neighbourhood of a village. The occasions for demands of this description were unlimited, and payment never was offered, nor could it be asked with safety.

167. Under our system, these are, of course, not known, although, when we obtained the country, long usage had almost given to them the sanction of legality, and the exactions might have been continued, either as they were, or modified into a more regular impost, without the fear of odium or opposition.

168. The above advantages are amongst those which have particularly attended our Revenue administration, and are in addition to those incalculable benefits

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benefits resulting from the comparative total absence of external or internal violence, induced by the strength of our political Government and the authority of the law.

169. I have done now with the discussion of the mode of administration and effects of our system of land-revenue. There are no other subjects connected with these points, to which I am anxious at present, to call the attention of your Honourable Board: but it has been with me an object of constant solicitude, to seek the means of increasing the revenue we derive from land, without adding to the burthens of present proprietors.

Modes of increasing the Revenue introduced.

170. The discovery of land in excess, beyond what appears on the records of Government, may be considered as a legitimate source of increase, and as the assessment of such excess would be merely an equalization of the rate of the estate in which it is found, with that of other estates in which such excess may not exist, the measure has none of the features of an additional impost: it is the correction of an illicit concealment. I have before shewn the grounds on which I conceived a survey by pergunnahs would afford the means of frequent discoveries of this nature: but there are other sources of increase to which I am more desirous of calling your attention, as the prospect of availing ourselves of them is more immediate and certain.

Discontinuance of Requisition of Malzamin proposed.

171. The demand from engaging proprietors of Malzamin, or security for the payment of the jumma of Government, is, I conceive, a tax upon the land revenue, which both the nature and the value of the landed property would enable us to dispense with. No one will be security without his equivalent; and whatever may be the rate of this equivalent, it will be considered in the terms offered to Government, and deducted from the amount engaged for. From all the inquiries I have been enabled to make, I cannot find that any additional security has resulted to Government, or that the revenue has been at all more punctually paid, in consequence of the practice of requiring security: on the contrary, I am inclined to think that it has, in many cases, been productive of confusion, from which the Government revenue will always ultimately suffer.

172. The Malzamin, where not a fellow-proprietor, in which case both the engager and his surety maintain themselves or fall together, will be an intriguing Bunya, who receives five per cent. as a consideration, and accepts the responsibility, merely in the hopes that arrears may induce further application to him, so as to strengthen the interest he has acquired in the land. Indeed, it will generally happen that, in a short time, he will have insinuated himself into the right of the proprietor, whence all the evils will result usually attendant on an auction sale; for the Bunya will have acquired the property by intrigue, and will have the same notions respecting it as if it had been so purchased.

173. The land, I should now conceive, will be sufficient security for itself; and even though one village proprietor may fail in his engagements, some other settlement may generally be made with the rest, by which the Government will be secured from loss. On this subject I propose that a reference be made to the Board of Commissioners, and that they be requested, in the event of their concurring in the above sentiments, to prepare a Regulation, or take such other means as they may conceive necessary, to discontinue the practice of requiring security for the jumma of Government, in the manner hitherto pursued.

Nuzurana on rent-free Lands proposed.

174. There is another source of increased revenue which promises to be yet more productive. The Collector of Moradàbad submitted for my consideration the propriety of levying an annual nuzurana on all rent-free lands; and he supported the proposition by alleging it to be the practice of the country that such should be exacted, stating that many af the Lakherazdars of Bareilly and Moradabad paid, to the present day, a quit rent of this description, imposed

by former Governments. In Bundlecund a similar impost is said to exist, and is known by the name of *russoom tihaee*, which affords ground to believe it was originally a third of the profit.

175. Of all subjects of taxation, I should conceive the profits of the rent-free lands the most legitimate. The holders of land of this description are at present exempted from all contributions, whether to the local police or Government by which they are protected, or to the public works from which their estates derive equal benefit with the rest of the community. They are indebted for the exemption either to the superstition, to the false charity, or to the ill-directed favours of the heads of former Governments and other men in power, and have little personal claim upon ourselves for a perpetual exemption from the obligations they owe as subjects. Most of the tenures may be considered invalid. Indeed, the scruples which have saved the whole of these lands from indiscriminate resumption, have given cause to admire as much the simplicity, as the extreme good faith of all our actions and proceedings.

176. The mode of drawing a revenue from this source, and the degree in which this may be practicable without a breach of our existing pledges, should be taken into our early and deliberate consideration. Either the practice of requiring an annual share-contribution as nuzurana, or that of demanding a peshkush of a year's profit, on the occasion of every transfer or succession, would be agreeable to former usage, and to the established institutions of the country. It might be required, also, as an equivalent for an immunity from further inquisition on the part of Government.

177. From a statement furnished by the Board of Commissioners, it appears that, in the Ceded and Conquered Provinces alone, the extent of land held under rent-free grants amounts to 44,95,177 begahs, an extent exceeding the recorded area of the cultivated land in the largest of our zillahs. From this circumstance, your Honourable Board will see the extent of imposition which is practised on the Government (for the authenticity or validity of almost all these grants is highly questionable), and the productive nature of the source of increase which is pointed out.

178. In the several districts of the Lower Provinces, the extent of the land furtively alienated from the rent-roll of Government is also reported to be enormous; and the rules introduced into the code of 1793, with a view to provide for an investigation of the validity of the claims by which it was held, and for its eventual resumption, in case they should be found defective, appear to have slept as a dead letter, or at least never to have been acted on consecutively. On this point I beg to suggest, that a reference be made to the Board of Revenue, and that they be called upon to submit a particular report of the recorded extent of rent-free lands in the provinces under their administration, the proportion which has been resumed under the existing rules, and the causes to which the unsatisfactory result of those rules is to be attributed.

179. Alluvion lands, and those which have lately been brought into cultivation in the Sunderbunds, have, I believe, already presented themselves to your Honourable Board, as legitimate sources of increase to the territorial revenue. Measures have, I presume, been taken, with a view to secure to Government their undoubted right from lands of this description. In the Western Provinces, however, where Government have not yet resigned their right to participate in the profits of improved or extended cultivation, a much more just and advantageous source of increase presents itself, in those works which give fertility to tracts now desolate, and render more productive soils from which a scanty produce is now drawn with difficulty.

Dooab Canal.

180. On this subject I am desirous of again bringing under the consideration of your Honourable Board the question of re-opening the Dooab canal, which was first agitated and brought to the notice of Government in a letter from the Board of Commissioners of the 7th October 1809.

181. Their recommendation that the canal should be restored at the expense of Government, is supported by so animated and just a picture of the benefits

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to the country with which it would be attended, that I cannot refrain from the citation of their sentiments.

"The canal in question, generally known by the name of Zabitta Khan's, "from an attempt which he made to re-establish it, but which is said to have "failed, from the interruption given to the work by the Sikhs, runs through "the whole western half of the upper Dooab, from the foot of the hills to "opposite Delhi, and previous to its being suffered to fall into decay, must "have fertilized in its windings an extent of country of not much less than "two hundred miles.

"The proofs of the former fertility of this tract of country may be still "traced in its present state of impoverishment. Extensive groves of mangoe-"trees are evidence of former populousness and prosperity; and even where "no vestige of human industry remains, the names of the villages which once "stood there are still preserved in the public accounts.

"During our residence in the district of Seharunpore, while the second "Commissioner lent his assistance to the formation of the settlement for the "pergunnahs resumed from Rajahs Ramdyal and Nyne Syng, our senior Com-"missioner visited the head of the canal, as laid down in the accompanying "sketch, with which we have been favoured by the chief Engineer; and, as "far as he may be permitted to form a judgment upon a subject of which he "can have no professional knowledge, he concurs entirely with the chief En-"gineer's opinion of the practicability of again opening it at no great "expense.

"On the important advantages which may be expected to result from the "measure if feasible, there can be no difference of opinion. Several pergun-"nahs, now almost entirely desolate, will be rapidly restored to cultivation, "and plenty will soon be diffused over a part of the country, where wild "animals now usurp the dominion over mankind.

"What expense it may require to repair the canal in its whole course, can "only be ascertained by a regular survey. From the state in which those few "parts of it which fell under our notice were found to be, the simple intro-"duction of the water from the Jumna, by a restoration of the former dam, "seems sufficient for the re-establishment of the canal: but should the labour "of excavation be found ultimately necessary, to a greater extent than we "are at present led to imagine, the charge of the undertaking, however great, "would be amply repaid by the benefits resulting from its success. Perhaps, "too, the expense might be reduced, by a requisition on the landholders to "contribute the labour of their tenants."

182. It appears that, in consequence of this recommendation, a survey was ordered, which was executed by Captain Tod, of the 25th Native Infantry. The survey report was accompanied by a rough estimate of the probable expense at which the canal might be opened, and which was stated roundly at the sum of a lack and a half or two lacks of rupees. Deterred, perhaps, by the prospect of so large an expenditure, the Government appears to have taken no further steps with a view to forward the undertaking. From every information, however, which I have been able to procure, I think there is good reason to conceive that the expense has been very considerably over-rated. Several intelligent persons whom I have consulted have given it as their opinion, that the expense would fall within the half of the amount of Captain Tod's rough estimate.* Indeed, it may almost be presumed that Captain Tod must have reckoned upon a much deeper excavation than the object of the canal would appear to require; for being merely intended for irrigation, its surface should be as little sunk from the level of the plain as possible.

183. On these grounds, and from a conviction of the inestimable benefit which would result from the execution of this work, I recommend that some further steps be taken, with a view to ascertain with greater precision the expense at which the Dooab Canal might be restored.

Delhi

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* Captain Wilson, Civil Architect of Patna, mentioned 20,000 rupees as the probable expense.

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Delhi Canal.

184. To the Canal on the opposite side of the Jumna, generally known by the name of the Delhi or Ali Murdan's Canal, it is unnecessary for me to call your attention. Measures were, I believe, taken, and were already in a train of execution, with a view to ascertain the expense and practicability of re-opening it; and though these measures were interrupted for a time only by the military operations incident to the Goorkha war, which required the services of Lieutenant Blaine in the field, I presume your Honourable Board will be disposed to resume them, now that the more important calls for the services of the engineer officers have ceased.

185. I will only say, that my own inspection has fully convinced me of the facility and the policy of immediately restoring this noble work. Setting aside the consideration of its certain effect, in bringing into cultivation vast tracts of country now deserted, and thereby augmenting importantly the landed revenue of the Honourable Company, the dues to be collected for the distribution of the water from it would make a most lucrative return. This is held so sure, that individuals (for propositions were made to me) would now undertake the business, were it fitting that the credit of a work so dignified, so popular, and so beneficial, should fall to the share of any but the Government. Were a lack of rupees to be laid out yearly, for three years, on this object (and I believe I specify much more than would be actually required for perfecting the canal), it would be money laid out more profitably for the Company than it could be in any other mode of application.

Customs.

186. Next to the revenue derived from land, the most important articles of our territorial receipts are the Customs and Town-duties. These, for the last year, 1813-14, amounted, in the provinces subject to the administration of the Board of Commissioners, to the aggregate sum of Rupees 34,27,488 5. 1.; Rupees 2,43,179 of which were produced by the town-duties. The charges of collection appear to be about three lacks and a half, or somewhat more than ten per cent. The amount, however, actually paid into the treasuries of Government, for the year 1813-14, was a trifle more than thirty lacks. I understand, indeed, that a deficiency has been experienced in the year 1814-15, amounting in the aggregate to near three lacks of rupees: but this is attributed to mere temporary causes, insomuch that the anticipation of even a further increase, beyond the receipts of 1813-14, may be entertained with confidence, when the present unfavourable circumstances may cease to operate.

187. Your Honourable Board is aware of the change of system introduced, in the year 1810-11, into the administration of this branch of our revenue. Your Honourable Board is aware, also, of the advantages which have attended that measure, both to the interests of Government and the general commerce of the country. The inquiries I have made in this respect, have confirmed me in the favourable sentiments I had before conceived respecting it; and I am happy to be able to congratulate your Honourable Board on an increase in the receipts of the year 1813-14, beyond the average of the three years of 1809-10, 1810-11, and 1811-12, in the sum of nearly ten lacks of rupees.

188. The reports of the officers in charge of the Customs at the three stations in the Upper Provinces of Cawnpore, Meeruth, and Agra, I have the honour to lay before your Honourable Board. The latter will be found to contain much useful information respecting the trade in land-salt, one of the staple articles of import into these provinces. I have also the honour to lay before you a report received from the Custom-master of Moorshedabad, exhibiting a very flattering statement of the collections at that station. It appears that the exertions of this officer had procured an increase in collections on account of customs, for the seven months between November 1813 and June 1814, amounting to 1,35,479 rupees, and in the town-duties an increase of 13,502 rupees, beyond what had been collected in the same period the preceding year.

189. On the subject of this branch of territorial revenue I have no particular observations or propositions to offer. It has, however, been suggested to me, that a custom-office might be established with advantage at Monghyr, a station equidistant

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equidistant from Patna and Moorshedabad, between which two cities there is at present no check upon contraband trade. On the propriety of this measure a reference to the Board of Revenue might be advisable.

Town Duties.

190. It has also been suggested to me, that the town duties might be very considerably increased, by extending them to all other cities in which an European officer may reside, and by a renewal of the old kyalee or weezum kushee duties, a source of revenue apparently abandoned, at least in the Upper Provinces, rather prematurely. Upon this subject, however, a reference to the authorities in England would, perhaps, be requisite, under the legislative provisions of the new charter.

Abkarry and Stamps.

191. The revenue derived by Government from abkarry licences for the sale of spirituous liquors, may be stated generally to amount in the Western Provinces, including Benares, to the annual sum of ten lacks of rupees. This is realized at an expense of about 80,000 rupees, or at eight per cent.* No considerable increase has been obtained in this branch of revenue since the commencement of the administration of the Board of Commissions; nor in the Upper Provinces is any increase generally anticipated from the new system of administration lately introduced.

192. In the Lower Provinces, however, the anticipation appears to be very generally entertained. Indeed, the reports I received in the Lower Provinces seemed to exhibit a more flattering picture of the state of this branch of our revenue, than can be gathered from the generality of the reports of the more western districts. Perhaps this may have its origin in the greater vigilance and more strict attention which the Collectors of the former have it in their power to bestow to this particular duty, since the perpetual settlement has relieved them from so large a portion of those other duties, which fall so heavy on the Collectors of the Western Districts.

Stamps.

193. The modified rules for the conduct of the business of this branch of revenue, and also those respecting stamps, have had operation for so limited a period, that I have not the means, at the present moment, of offering with confidence any opinion on their efficacy or otherwise. I cannot, however, omit noticing a remark of the Collector of Furruckabad on the subject of the stamp-duties, which, as it was the object of the legislature in these modified enactments to extend their operation, may perhaps be deserving of some consideration. The duty on transactions of a commercial nature is said to be so high, that the commercial class have found it more to their interest to evade it. The modes they may find of doing this are immaterial: but it must obviously be to the interests of Government to destroy the feeling; and as it is sought to give to stamps a new and more extended circulation, the doing this, in the first instance, by lowering the rate, instead of by additional inflictions of a penal nature, wouldperhaps be preferable.

Provision of Supplies to Troops.

194. Upon the miscellaneous subjects noticed in the several reports, I shall not trouble your Honourable Board with any detailed observations. The only one which appears to require any particular attention is the necessity of some more adequate provision for the supply of troops in their march. The Collector of Kishennugger complains of the general indisposition of the Zemindars of his district to afford their aid, and of the want of any means of coercion in the event of inattention to his orders. Some of the Collectors of the Upper Provinces have also brought the subject to my notice, and have offered their opinions on the fittest mode of remedying the evil.

195. The Board of Commissioners, I understand, formerly submitted to Government the draft of a Regulation for the provision of the supplies required by individual travellers; and the general principles of it may, perhaps, suggest some hints applicable, or capable of being accommodated, to the business of public supplies. This subject, however, embraces a variety of considerations;

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* This does not include the commission of the Collector.

nor am I yet prepared to submit any specific proposition respecting it, or to suggest with confidence, in the event of no correctives occurring to you, any adequate remedy for the evils alleged to exist under the present system.

Civil Advocate-General or Superintendent of Law-Suits.

196. I cannot refrain from noticing, in this report, a proposition which was lately submitted to your Honourable Board by the Board of Commissioners, a copy of their letter on the subject having been at the same time forwarded to myself. I allude to the recommendation that a civil servant should be appointed to superintend the transactions of Government with the native courts of judicature.

197. The rules under which this office is proposed to be constituted are laid down so perspicuously by the Board, that it is unnecessary for me to dwell upon the detail of the duty which would be assigned to it, or the advantages to the public interests which may be expected to result from the conduct of the several law-suits in which Government may be engaged, under the superintendence of such an officer. The appointment would, however, in my opinion, be attended with many other benefits. Indeed, I should conceive that Government will itself derive advantage from having a law-officer to whom it may apply, whose whole attention will have been devoted to the practice of the several courts, and to the observation of the principles which guide decisions, whether in matters of civil or of criminal jurisprudence.

198. Entertaining this conviction of the expediency of the establishing such an appointment, I beg to support the recommendation of the Board of Commissioners, and to propose to your Honourable Board that a civil servant be appointed to this duty, under the name of Civil Advocate-General or Superintendent of Law-Suits.

199. There are no other topics connected with this important branch of our administration, which my observations or inquiries urge me to suggest for your consideration. Indeed, so many anxious interests of the immediate juncture have pressed upon my attention, that I am by no means satisfied of my having done justice to the subject which I lay before you. Still the suggestions of one who has sought with great earnestness to inform himself accurately on the spot, and who has had the means of recurring to the amplest sources of instruction on the several points, must have their utility, although they may not be fashioned with all the perspicuity of deduction which I should have wished to connect with the exposition of facts. One general position I will advance from what I offer to your notice. The pecuniary advantages of the Company are in a rapidly progressive course in these provinces; but it must not be for a moment forgotten that they are precarious. By preponderance of power, these mines of wealth have been acquired for the Company's treasury: by preponderance of power alone can they be retained. The supposition, that we can discard the means of strength, and yet enjoy the fruits of it, is one that is certain of being speedily dissipated in the present state of India: were we to be feeble, our riches would be a dream, and a very short one.

200. The Board will observe, that in the above observations no allusion is made to the Revenue administration of the territory placed under the control of the Resident at Delhi. There are, undoubtedly, in that division, several features which distinguish it from the other districts of the Western Provinces; and I should have been desirous of tracing them in part, and of marking the shades of difference between an administration conducted under the Regulations, and one devised by the enlightened, uninfluenced mind of individuals, and carried into execution with only the control of their own judgment. The report, however, presented to me by the Resident, did not reach me until after the above observations had been fashioned. I should now have difficulty to interweave it. It is, nevertheless, in itself so perfect in every respect, is so replete with the soundest principles, and elucidates them so ably and perspicuously, that I offer it with entire confidence to your special consideration, professing that, as far as relates to the Revenue administration of the territory under his charge, the conceptions expressed by Mr. Metcalfe are exactly consonant to those which I had entertained from other sources of information.

On the River Ganges, (Signed) MOIRA.
the 21st September 1815.

Mr. Hastings's Minute. 1 November 1776.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 1*st November*, 1776.

The Governor-General delivers in the following Minute.

GOVERNOR-GENERAL. 1st November, 1776.

In whatever manner it may be hereafter determined to form the new settlements of the provinces, after the expiration of the present leases, it will be equally necessary to be previously furnished with accurate statements of the real value of the lands, as the grounds on which it is to be constructed. To obtain these will be the work of much official knowledge, some management, and unremitted labour, in compiling and collecting the accounts of the past collections, in digesting the materials which may be furnished by the provincial councils and dewans, in issuing orders for special accounts and other materials of information, and in deputing native officers on occasional investigations. It is impossible for the Board to conduct a business of such detail, neither can it be left wholly to the provincial councils: it requires uniformity in the design, authority in the execution, and an extraordinary share of responsibility, to animate the zeal of those who are entrusted with the charge of it.

I therefore propose, that a temporary office be constituted to execute this business, under the conduct of one or two covenanted servants of the Company, assisted by a Dewan and other officers, either selected from the officers of the kalsa, or occasionally chosen for special commissions; that, for the sake of dispatch, all orders issued from this office for the execution of such particular services as shall have received the general sanction of the Board be written in the name of the Governor-General, and the control of it be committed to his immediate charge.

Besides the immediate duty of this office, which I have above described, and which I suppose to be indispensably necessary and essential to the formation of an equal settlement, many other points of inquiry will be also useful to secure to the Ryots the perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions. This is not to be done by proclamations and edicts, nor by indulgencies to the Zemindars and farmers. The former will not be obeyed, unless enforced by Regulations so framed as to produce their own effect, without requiring the hand of Government to interpose its support; and the latter, though it may feed the luxury of the Zemindars or the rapacity of the farmers, will prove no relief to the cultivator, whose welfare ought to be the immediate and primary care of Government.

The design of establishing new pottahs for the Ryots, the failure of which has been often objected to as a reproach on the late administration, has been tried with equal ill success by the present, in their late settlement of Burdwan, where, notwithstanding the solemn engagement of the Zemindar, and the peremptory injunctions of Government, not a pottah has yet been granted (if my information is true, and it may easily be proved), nor will be granted, of a different tenure from those which have been customary for some years past, unless more regular means are taken to produce them. Future effects may be concluded from such simple causes, without the spirit of prophecy. It is the interest of the Zemindar to exact the greatest rent he can from the Ryots; and it is as much against his interest to fix the deeds by which the Ryots hold their lands and pay their rents, to certain bounds and defences against his own authority. The foundation of such a work must be laid by Government itself. All that I would here propose is, to collect the materials for it, by obtaining copies of the present pottahs and of the nerric bund, or rates of land by which they are regulated in each district, and every other information which may throw a light on this subject, and enable the Board hereafter to establish a more permanent and regular mode of taxation.

(Signed) WARREN HASTINGS.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 5th November, 1776.

Mr. Francis's Minute.
5 November 1776.

Mr. Francis delivers in the following Minute, in reply to the Governor-General's, entered on the close of last day's proceedings.

Mr. Francis.

I have considered the Governor-General's proposal for the institution of a new office in the Revenue department, for the purposes therein described, with the strictest attention, and with every disposition which the Governor-General himself could wish to impress upon me, to co-operate with him in the plan and execution of the ensuing settlement. I deem it my duty, in the first instance, to deliver my sentiments freely on every measure which has relation to this important subject; in the next, to assist even in the conduct of arrangements which I may not approve, and to promote their success when once they are resolved on. In this respect, my conduct, after a resolution taken, will not be affected by the opinion I may express in a previous debate. The Governor has been long acquainted with my general opinion on the subject of a permanent settlement, and I persuade myself, will not attribute my disapprobation of the proposal now before me to any other motives but those which I profess.

If nothing else were in question but the institution of a temporary office for the dispatch of a voluminous and intricate business, to collect and methodize confused materials, and to make inquiries, or to issue orders purely of detail, in the name of the Governor, under the general sanction of the Board, I should yield to it without difficulty, whether convinced or not of the utility of the institution. The person on whom the principal share of responsibility will fall ought to be assisted, in that way in which he may chiefly think he wants assistance.

My objections go to the avowed and implied principles of the plan, in the formation of which the new office is to be employed. I collect the principles of the Governor's plan from the inquiries he intends to make. The nature of the information he proposes to obtain suggests to me the only purpose to which it can be applied; it is possible, however, that I may be mistaken in both instances.

First proposed object. "To be previously furnished with accurate statements of the value of the lands; and these to be obtained from the accounts of the past collections, from materials furnished by the provincial councils, from special accounts and other materials of information, and by deputing native officers on occasional investigations."

I would first ask, what is the purpose of this accurate valuation of the lands? Is it meant to exact from the people the utmost revenue they can possibly pay; or shall we content ourselves, once for all, with such a revenue, as the services of the Government, constituted as it is at present, indispensably require?

If the first was a just or attainable object, it ought to have been effected by the Committee of Circuit's settlement. The lands were let to the highest bidders, without any other consideration, for the avowed purpose of ascertaining the utmost revenue which Government could obtain from them. The actual collections made on this plan ought, therefore, to be admitted as the test of what the country, upon the whole, will pay. In this sense, I am convinced it will prove too much, because no fair conclusion can be drawn from a temporary rack-rent to a permanent revenue.

If, at this time, any more particular informations are necessary, I wish to know of what nature they are, and from what sources they are to be procured. Will the farmers, or any of their agents, furnish us with accounts of their actual collections? That is, will they make us acquainted with their profits, merely because we ask them; especially after all of them have applied for remissions, and many have obtained them? Hitherto, their communications to Government exhibit nothing but loss, deficiencies, balances, and the necessity of remissions. If they give us any mofussil accounts whatsoever, we may be assured that such accounts will be falsified. Neither can we expect more credible information from the Zemindars, whom we have dispossessed of the management of their lands, and removed from any concern in the collections, or whom we have reduced to the condition of farmers, and of course obliged to act upon the same principles. These are the very last people from whom, in their

Mr. Francis's Minute. 5 November 1776.

their present circumstances, we have any right to expect any assistance. A system of taxation, which avowedly aims, or is supposed to aim at raising the greatest possible revenue, is in its nature hostile to every species of private property, and tends to make every proprietor an enemy to Government. To such a system the people of this country have nothing to oppose, but a concealment of whatever means or fortune they have left. This is their only and last defence; and this, it is supposed, will not be given up without difficulty, upon the first attempt of Government to penetrate through it.

But perhaps it is meant to obtain the proposed accounts from the Ryots themselves. In that case, some millions of the lowest order of the people are to be separately asked, what each of them has paid, in any given period, to the farmer or collector immediately above him, and Government must not only confide in the truth of his answer, but in the exactness of the report of it. Now, I apprehend, it is not for the interest of the Ryot to speak the truth, in any case, in answer to such an inquiry. If he supposes it made for the purpose of giving him relief, he will exaggerate his distresses and the oppression he labours under. But as his experience is not likely to suggest that idea to him, and as diffidence, distrust in Government, and fear of any alteration, are the first principles of action with the natives of all ranks, he will probably suspect that the inquiry is not made for his benefit, but either with a view to load him with new taxes, or to continue him at the utmost rate he had ever paid. In this case, he will sink the amount of his actual payments, lest what he is able to pay in future should be determined by what he has paid heretofore.

Let it be supposed, nevertheless, that by some means or other, all difficulties are overcome, and that we are in possession of exact copies of the accounts of the mofussil collections: I then wish the Board to consider what an enormous mass of loose, confused, and intricate Bengally accounts will be thrown upon our hands, out of which two of the Company's covenanted servants, with the assistance of a few native officers, are to draw a clear distinct abstract of the actual collections of every village in the three provinces. All this must be done some time before April next; and Government is to be so well assured of the accuracy of the account, that we may safely make it the foundation of our settlement. The complex idea which the whole operation gives me is a union of confusion and impossibility, through which, I am confident, no human penetration can find its way.

In considering the object of the proposed accurate valuation of the lands, supposing it attainable, it appears to me that it would be useless, except for the single purpose of *levying the greatest possible revenue.* The valuation itself could only be true at one given point of time. The proportionate value of land fluctuates, in all countries, according to the immediate industry or ability of the owners. In this country, more particularly, it depends on accidents of drought, inundation, or unfavourable seasons, of which no general calculation can be formed. But this object, I hope and believe, is not in contemplation. An attempt to annihilate all intermediate profits between the Ryot and the Government, if it were just and reasonable in itself, I am confident would succeed, though it would be productive of mischief in many other senses. Oppression would still exact, and fraud pervert from the receipt of Government, those profits which we might endeavour to abolish; but in that case, instead of supporting the natural and lawful proprietors of the soil, they would sink with agents, collectors, and farmers, " a race of men who have no bowels for the contributors, " who are not their subjects, and whose universal bankruptcy, if it should happen the day after their farm is expired, would not much affect their interest." The idea itself supposes the extinction of those successive ranks of subordination in society, through which the operations of Government descend, by regular and easy gradations, from the summit to the base. When the simple and natural channels of authority are quitted or discomposed, the state itself loses that shape and proportion, which constitute its strength and qualify it for duration.

What, then, is the present object of Government? We know the amount of our expenses, and we know in general what the country can pay: we also know, that in general it has been much over-rated. Our provincial councils are able to inform us, what particular districts have been favoured or oppressed, in

Mr. Francis's Minute.

in what parts the collections have been realized without difficulty, and what districts indispensably requires relief. Our own constant experience tells us, that upon the whole there ought to be a remission. I admit that an assessment, formed on these grounds, may not be perfectly accurate or equal; but this inconvenience, whatever it may be, is neither capable of a remedy, nor does it deserve to be regarded. The inequalities of an assessment, in itself not excessive and intolerable, will soon level of themselves, provided all parties know *with certainty* the utmost they are to pay, and are assured they will not be exposed to an arbitrary increase of demands on future improvements. Without a fixed jumma, I affirm that no other measures whatsoever can save the country. A conquered province, especially at such a distance from the seat of empire, can have no other possible security against the ministers and representatives of the governing powers.

I am sensible that my opinion, on this or any other great political question, is no authority; I desire therefore to support it by those of men already in possession of the public respect and esteem. I fear no condemnation which may involve me with Doctor Smith, Sir James Stuart, and Montesquieu.

" It is no easy matter to frame the valuation of all the property of a country, " and it is a scheme I should be very far from proposing, unless the spirit of a " nation took such a turn as to wish it; but where a determinate sum has been " in use, to be levied upon a certain district, it does not appear so difficult to " make a proportional distribution of it according to equity, and to adhere, for " the future, to that distribution, considering it as a *proportionate valuation* if " not a *real* one. This is done every year, and without it no such tax could " be raised. But when annual distributions are made, discontents constantly " arise, and the pretended equality thereby observed produces worse effects " than the inequalities which would follow from the other scheme, because the " change in the relative value of possessions would be then chiefly owing to the " industry of every proprietor in improving his lot."—Vide Sir J. Stuart's Inquiry into the Nature of Political Economy, Volume II, Page 563.

" A fluctuating annual valuation, which is the case in France, produces " numberless inconveniences; and, upon the whole, they are far greater than " those which it is intended to avoid.

" I agree, that the same land may be worth more one year than another; " but it is impossible, by a fluctuating valuation, to ascertain that difference " over a whole country, to the satisfaction of every one: and although, by fix- " ing it at one rate upon every possession, inequalities must take place, yet " fixing it from rising in proportion to improvement will prove an encourage- " ment to industry, which will greatly overbalance such an inequality. Every " one then will be in the way of acquiring an addition to his income, free of " land-tax; and if this be thought too great an encouragement to improve- " ment, let the regulation be only fixed for a determinate time: suppose a " century. This is no more than giving every one, as it were, a lease of their " land-tax for an hundred years; and experience shews that, without granting " long leases, it is impossible that lands should ever be improved."—Vide ibid. Vol. II, Page 578.

" The uncertainty of taxation encourages the insolence and favours the cor- " ruption of an order of men who are naturally unpopular, even where they " are neither insolent nor corrupt. The certainty of what each individual " ought to pay, is in taxation a matter of so great importance, that a very " considerable degree of inequality, it appears, I believe from the experience " of all nations, is not near so great an evil as a very small degree of uncertain- " ty."—Vide Dr. Smith's Inquiry into the Nature and Causes of the Wealth of Nations, 4to. Vol. II, page 424.

" In forming a register of the different classes of landed property, it is very " difficult to ascertain the several differences; and still more so, to find people " who have no interest in mistaking them. This creates two kinds of injustice; " that which is in the officer of Government, and that which is inherent in the " thing itself. But if, on the whole, the tax be not excessive, if it still leaves " plenty to the people, these particular inequalities are of no moment. If, on " the contrary, nothing is left to the people but what is precisely necessary for "their existence, the least disproportion will be of the greatest importance."—Montesquieu, Book XIII, chap. 7.

Before I enter further into the wide field which this part of the plan opens to me, I must clear it of an argument used by the Governor, which I think represents but a part of the fact it refers to. "It is asserted, that not a pottah has "yet been granted in Burdwan, notwithstanding the "Zemindar's engagement and the injunctions of Govern-"ment."

The second object of the proposed office is, "to secure to the "Ryots the perpetual and undisturbed possession of *their lands*, "and to guard them against arbitrary taxations. This is to be "effected by new pottahs, formed "on an inspection of the present "pottahs and of the rates of land by "which they are regulated in each "district."

The time limited for granting such pottahs is not escaped, and I do not yet despair of some degree of success for the rest. I shall content myself with remarking, that the measures of a divided council may be defeated by difficulties external to them, and that a failure proves nothing but that the entire strength and influence of Government did not accompany the execution. This, I fear, may happen in other instances, as long as the merits and success of one part of the administration can be interpreted as a reproach, or viewed with dissatisfaction by the other.

It is proposed *to secure to the Ryots the perpetual and undisturbed possession of their lands.* This language, I know, is popular, and has been often used without any apparent benefit to the Ryot, to countenance and give a colour to acts of violence and injustice against the Zemindars and other superior ranks of the natives. The real question is not clear, perhaps, to every apprehension; but it is very material not to mistake it. Before we give perpetual possession, we ought to determine the property. This state does not consist of nothing but the ruler and the Ryot; nor is it true, that the Ryot is proprietor of the land. It is not even necessary that he should be so, either for his own benefit or that of Government. The scheme of every regular Government requires that the mass of the people should labour, and that the few should be supported by the labours of the many, who receive their retribution in the peace, protection, and security which accompany just authority and regular subordination. The supposed luxury of the Zemindars is, I confess, a new idea to me. The rapacity of the farmers is not to be disputed; but it does not follow, that because the Ryot has no direct permanent property in the lands, he should therefore have no right, or that no care should be taken to protect him. Without his assistance the land is useless to the Zemindar. If they are left to themselves, they will soon come to an agreement, in which each party will find his advantage: the pottah is the evidence and security of this voluntary agreement. In the present state of the country, the Ryot has, in fact, the advantage over the Zemindar. Where so much land lies waste, and so few hands are left for cultivation, the peasant must be courted to undertake it. At all events, the interposition of Government between them should have no object but to enforce the execution of their respective engagements. To dictate the specific terms of every lease, is an invasion of the rights of property, in the first instance. It is a business of detail which no way belongs to Government, which we are in no sense equal to, and which carries a vexatious scrutiny and an arbitrary exertion of power upon the face of it. Government, after assessing the Zemindar, or landlord, according to his portion of the public revenue, is supposed to enter into the management of his patrimony, and to prescribe to him the rates at which he shall be obliged to parcel it out to his tenants. The idea of *guarding the Ryots against arbitrary exaction* is just and attainable, though not by the method proposed; but I affirm that it is wholly incompatible with the principles of a Government, which claims and exercises a right of arbitrary taxation, and whose professed object is to exact the *greatest possible revenue* from the country. Let us begin with setting an example of justice and moderation to our subjects: let us proportion our demands to *our* necessities, not to *their* utmost abilities. A mild and equitable Government will gradually extend and communicate the principles on which itself acts to the ranks and powers subordinate to it. Tyranny creates tyranny and is obliged to support it.

Upon the whole, I cannot be more clearly satisfied in my opinion, than that the Governor-General's plan tends to load him with an enormous detail of business, which it is impossible for him to accomplish; that the proposed accounts cannot

Mr. Francis's Minute.

cannot be procured without dispersing a multitude of indigent and rapacious black officers through the country; that if attainable, they could not be depended upon; and that if they were ever so accurate, they ought not to be the grounds of the ensuing settlement.

(Signed) P. FRANCIS.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 12th November 1776.

Bengal Revenue Consultations, 12 Nov. 1776.

The Governor-General recommends the following fixed establishment for the office proposed in his minute of the 1st instant.

Establishment for the Office.

Mr. David Anderson George Bogle... Superintendents, at 1,200 rupees per month	2,400
Persian Translator	200
Writers	300
Office rent	400
Candles and petty charges	50
Rupees	3,350

Native Officers:

A Peshkar (Gunga Govind Sing)	
A Naib	250
A Sheristahdar	100
Five Persian Moherirs, at 50 rupees	250
Five Bengal Moherirs, at 40	200
Two Moonshies	150
Two ditto	60
A head Moherir for translating	100
Two under Moherirs	80
A Mirdha	20
Ten Peons	40
A Jemadar	15
Ten Hircarrahs	50
Two Dufterbunds	10
Two Frashs	8
A Mussaulchy	5
A Jarro	3
Oil, candles, &c.	30
Paper, pens, &c.	100
Rupees	4,821

Occasional aumeens and other incidental charges: these cannot be fixed nor estimated. He has affixed the names of the gentlemen whom he wishes to be nominated to the superintendency of this establishment, because he considers them as essential parts of it, having made choice of them as persons endowed both with talents and knowledge, peculiarly adapted to the duties assigned them, and on whose dispositions he can entirely depend for their cordial agreement with each other in the discharge of them. He recommends Mr. Henry Vansittart to be the Persian translator: he also recommends that the office of Peshkar be assigned to Gunga Govind Sing, the Naib Dewan of the kalsa, and that he be allowed 700 rupees per month for his salary as Naib Dewan of the kalsa only, none having yet been allotted to that station.

The known abilities of Gunga Govind Sing will justify the preference shewn to him in this appointment. The business, in its detail, must be conducted by a Peshkar. The gentlemen to whom the Governor-General proposes to commit the direction of it will think it no derogation from their characters, of which

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which no man can have an higher estimation than he has, or a more perfect reliance on their integrity, if he expresses it as his opinion, that the greatest experience which can fall to the lot of any covenanted servants of the Company, will prove unequal to the minute investigation of all the progressive operations of the revenue in this country, without the aid of that professional knowledge which is possessed by the native Muttsuddies of Bengal, of whom Gunga Govind Sing is incontestibly the first.

For the reimbursement of the charges of this office, should the amount prove so considerable as to require it, a small fee may be taken on each aumeelnama or cabooleat to be granted in the future settlement, which will not affect the jumma, nor be felt, at such a time, by those who will be required to pay it.

(Signed) WARREN HASTINGS.

Mr. Barwell.

MR. BARWELL.—I approve.

Mr. Francis.

MR. FRANCIS.—My objections to the measure itself have been stated at large. As they have been overruled by a resolution of the Board, I shall make no others.

Resolved, That the office be established, and the appointments made as proposed by the Governor-General.

Ordered, That the Secretary advise Messrs. Anderson and Bogle of their appointments.

Mr. Barwell delivers in the following minute:

Mr. Barwell's Minute.

MR. BARWELL.—I assent to the Governor-General's minute. A compilation and digest of materials, whereon to form a new and permanent settlement of the provinces, must be useful, and is, in my opinion, unavoidable. The last leases have furnished the means which will give an insight into the real value of the lands; but these means are not yet in our possession, and may still leave something for completer discovery, and for the guidance of a decision on which the prosperity of an extensive kingdom for a considerable period is probably suspended. No researches can be too minute, no informations too voluminous. I see my own, and I see the situation of every Member of Council to be equally delicate on this important affair: an affair liable to be viewed in various and even opposite lights, and to be canvassed in every step of its progress. The grand object in which all our sentiments unite, and to the necessity of which we all subscribe, is a solid establishment of the revenues upon an abated taxation. But it is not my opinion, in support of Mr. Francis or of any other member of administration, that will impress a conviction of this necessity upon the minds of those whose distant situations debar them from all possibility of personal observation.

My own sentiments, it is true, are clearly for a reduction of the revenue, as absolutely requisite for the future welfare of this country; and while I heartily coincide with Mr. Francis in most of his general ideas upon this subject, so far as they clash not with the peculiar customs of Bengal, I think they may well be reconciled to the investigations proposed by the Honourable Governor, and that our judgment in so interesting a business should be formed upon the best principles of accuracy.

To set this matter in the clearest point of view, let us consider it from the Governor's proposition for the institution of a temporary office. A new settlement of the provinces will be necessary upon the expiration of the present leases. We are unanimously agreed, that a fixed valuation should take place in the revenues, and that some diminution should be made in the present rents; lastly, we propose that this important settlement should be permanent. On such a step we should surely endeavour to convince the Company, whose agents we are, and whose prosperity is blended with that of this country, that we have not negligently slumbered over their interests, or omitted any possible mode of ascertaining the true and ultimate value of their possessions. Nor is this all: we would convince them decisively, that no future administration may have the smallest opening to hint that deeper researches might

Mr. Barwell's Minute.

might have produced a more equal and equitable system for the natives, and a more advantageous bargain for our employers. Another good effect, to which we should turn our thoughts, is that of rendering the bulk of the people well affected to Government; an attempt which can never succeed, but in their steady reliance on its impartiality. And with all deference to the high autho-rities quoted by Mr. Francis, and in concurrence with them, I will venture to affirm, that an equitable taxation is the great desideratum, and should be the first object of a good Government; and that such an attention to the welfare of the peasant and the manufacturer, is the ground-work of a well-regulated state.

The first improvements of the revenues, and relief of the laborious part of the kingdom in France, were projected by the great Duke of Sully, upon the same principles, and brought to effect by an application of the very same means as those now proposed by the Governor-General. He commenced with a most extensive and arduous collection of minute details in that branch; and from mature consideration of those detached voluminous materials, detected every species of artifice and fraud committed by the farmers, and employed the result of his discoveries towards lightening the burden upon the shoulders of the commonalty.

We now wish to shake off all rival adventurers, and instead of farming, to fix the rates of lands with the several old Zemindars, wherever it can be done with a probability of success. This mode of settlement, though it has certainly many advantages, is yet liable, under certain circumstances, to very strong objections, some arising from the Zemindar himself, such as his minority or total incapacity for business, and some from the nature of the lands. Besides, as the present proposed system must preclude all competition of candidates for the same lands, by granting them to their hereditary proprietors, it necessarily opens a large field for indulgence and partiality, to which the former mode of settlement precluded all access, by allowing the indiscriminate tender of proposals; for which reason it is clearly my opinion, that our employers will but faintly co-operate with our measures, or ratify our decisions, if we appear to have hastily employed the informations gained from the temporary engagements, which they may possibly think imperfect, as materials for our own more lasting establishment, especially while we had in our hands the means of procuring more accurate knowledge, and while we were timely warned by the first member of the state to exert them.

Therefore, when we propose a more impartial, and at the same time a reduced taxation, the least we can do is surely to give the Company satisfactory reasons for this drawback upon their income, and sufficient evidence that the impoverished state of the country loudly pleaded for such an abatement. A proposition of this nature does not carry self-evident conviction upon the face of it, but must be supported by argument, confirmed by experience and established upon proofs, by which the present excess of the taxation may be made to serve as a reason, and as the authority for our admission of a decrease. The most probable method of acquitting ourselves by these proofs is offered to us by the Governor-General, in the proposal of gaining the most accurate possible account of the payments actually made by the husbandmen, exclusive of its being essential to the relief which it may be necessary to give them, before Government can venture to expect any adequate advantage from fixing the revenue. Add to this, that there seems but small occasion for doubting the authenticity of the materials to be procured. Collateral informations will always serve as a check upon each other, while every man is actuated by a separate and peculiar motive, or so long as there remains a divided opinion in the world.

I am likewise persuaded, that Administration cannot have a more important topic of discussion, or object of action, than to define and secure the rights of the people: and in this country, where all territorial property centers ultimately in Government, and where the Zemindar holds his own lands but by a pottah, the same tenure by which his under-tenants hold them again from him, I think the public eye should have a watch upon those as well as the former, and that it would tend as much to the interest of the state as to the satisfaction of the greater number of inhabitants, that all pottahs should be equally well defined, and be guaranteed from all violation with an equal authority.

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Mr. Barwell's Minute.

Personal property ought as much to be sacred in the pittance of the poor as in the possessions of the rich: and as I have said, "the welfare of the husbandmen and manufacturer is the ground-work of a well regulated state," it follows that I deem it to be the first object of this Government to fence and secure the Ryots against the arbitrary power of their Zemindars; otherwise no one regulation we may resolve on can, in its immediate or remote consequences, answer the beneficent design for which it was formed. The wealth of every country is to be found in the wealth of the commonalty alone; especially in this country, where the peculiar manners and superstitions of the higher class either influence them to secrete their acquisitions, to dissipate them in religious endowments out of the provinces, or in the ostentatious folly of giving daily food and subsistence to a number of idle dependents, who by such means are totallly separated from the bulk of the people, and who must otherwise have been usefully employed in the manufactures and cultivation of the country. I acknowledge the task is extremely difficult and arduous; but unless the rights of the common people are well defined and well secured, I am persuaded all our speculations will only tend to enrich the Zemindars, and either lock up in their hands a large portion of the current specie, or divert it to the most pernicious purposes, and precipitate that very decay we are endeavouring to guard against.

The Secretary lays before the Board the following Minute received from the General on the same subject.

General Clavering.

General Clavering's Minute.

I have perused with attention the Governor-General's minute of 1st instant, and confess myself at a loss for words to express my astonishment at such an attempt to wrest out of the hands of the Council so important a branch of the administration of this country, as the ordering, management, and government of all the territorial acquisitions of the kingdom of Bengal, &c. vested in them by the late Act of Parliament, of which I hold it a direct breach, being a most illegal usurpation of the powers conferred by that Act upon the united Members of this Government, and as such I most solemnly protest against it.

If, to elude this protest, it should be stated that the object of the measure protested against is only to collect materials for future management, and not to usurp the ordering or management itself, let me ask, Why, at this time, when it is notorious that the Government of this country is in fact vested in the Governor-General and Mr. Barwell exclusively, though nominally and descriptively in the Governor-General and Council, that the Governor-General should propose to have all orders written in his own name, and the controul committed to his immediate charge? Again: will not the orders to be issued by the Governor-General throughout the provinces suspend the action of all the other orders given by the Governor-General and Council, or their delegates, the provincial councils, by virtue of the independent powers now required to be given to him? And will not the existence of such authority, unlimited both in duration and extent, deprive the other members of Administration of the power of taking any further steps in the ordering and management of the revenues, for the purpose of forming the new settlement, although legally indivisibly conferred upon the united body of the whole Council? And then, will not this suspension, in effect, amount to an usurpation of a separate management or sole control, which I protest against?

Independent of this, the plan of establishing an office under the immediate and sole control of the Governor, in order to be furnished with accurate statements of the real value of the land; or, in other words, once more to investigate them, for the probable purpose of forming a new settlement at the presidency, to be executed by such powers, and entrusted in the hands of such agents as will be employed, appears to me incompatible with the rules of the former administration of the Revenue, with the constitution of the offices already established under the presidency, and indeed with every political principle that should regulate a wise Government; in short, solely tending to disturb the minds of the people, and to throw the whole system of the administration of the revenue into confusion. All the mischiefs of the Committee of Circuit will be

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be renewed, by the unjustifiable hopes it will hold out of acquiring wealth by obtaining farms distributed under the influence of this newly created office. The country will flock to the presidency, and Europeans and natives will all crowd the Governor's levees, in expectation of sharing a part of the plunder.

It is difficult to guess by whom a project, so big with mischiefs, could be devised. I am told the natives, however, ascribe it to Cantoo Baboo, the Governor's Banyan. He had been absent for more than a year from the presidency: he was no sooner returned than the plan made its appearance. It is true, he is more interested than any body in concealing the actual collection of his farms, and in secreting the value of his talooks, which he holds as an inheritance.

Whether or not I have ascribed the project to its proper owner, and have accounted rightly for his intention in it, it is most certain that it will be carried on and managed under his immediate influence, and that he will have the appointment of all the native officers under it.

The first obvious measure of the new office must be to establish their own power, and that of their agents, throughout the provinces: and with what moderation they will exercise that power, countenanced and supported as they will be, I leave Mr. Hastings' knowledge of the character of the people to determine. He can well judge whether they are likely to be disinterested in taking the mofussil accounts, and not shewing favour where they are most rewarded. He can determine whether they are not likely to disturb the present collections; and whether, in that case, the failure of the present year's revenue is to be imputed to the measures of the late majority, or to the appearance of so many rapacious agents in the districts. I think it cannot be doubted, but that when it is so much the interest of the Ryot to conceal his property, it is not likely he will withhold a tribute to the agent to secure himself against a perpetual taxation.

The Governor-General must know the necessity there is of holding the poonah in April for the new settlement, and, for that purpose, that at least two months' previous notice ought to be given of the intentions of Government in forming it; and he ought, therefore, to be aware of the shortness of the time, and how improbable it is that these agents, even supposing they were not to be diverted from the object of their mission by the honour and lucre of their employ, would be able to go through an accurate investigation of the accounts of each village in such a short period.

Upon a supposition, however, that they had over-run the country and collected together the accounts, such as they may be supposed to be under such management, then there still remains the inconvenience of concentring in the Governor-General all the information which may be obtained by their inquiries.

If the Eagle packet, which the Company acquainted us would sail in June last, should arrive, and bring out orders that should obstruct the Governor-General in the pursuit of his plan, just at the time when it may be ripe for execution, the Council, unacquainted with the whole plan, will neither be able to complete it nor to adopt any other.

Next, as to the expense; if that can be allowed to be a consideration when so great a benefit is in contemplation. The small part of it already fixed amounts to 5,000 rupees per month, and for the rest, the Governor himself does not even venture to throw a guess at what it may amount to, but this he deems immaterial, as he readily obviates the difficulty by the old plan of levying it upon the country by a mahtook, which he concludes it will be able to bear, forgetting how far the remissions he has lately found necessary to make of the whole amount balances of the Kisnagur Rajah and others will support that opinion. But not to discuss a point so evident, let me ask, whether any payment from the country, instead of the treasury, can be a saving to the Company, one being supplied from the other, and both equally their property? But arguments upon savings are vain, when the necessity of an expense is so urgent as in the present instance. Having no establishment of local agents already in pay and authority, from whose long residence and experience we

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we can expect the required information, it follows that new powers and new expenses must be framed to effect it. And had the Committee of Circuit (whose regulations the Court of Directors have enjoined us to consider as standing orders) not appointed a Roy-Royan, a Superintendent of the Khalsa, and an Accountant-General, for the purpose of digesting and reporting upon all mofussil statements and accounts, the Governor-General might have urged, that the Board being inadequate to the labour of digesting them a new office was necessary.

I will only add, that by the present plan, all former arguments of the late majority against the Committee of Circuit stand not only confirmed, but redoubled, by this self-condemnation. What the penetrating eye of the most experienced and oldest servants (all Members of the Council, with the Governor at their head) themselves upon the spot, with the whole power of Government in their hand, could not attain a true insight of, and this since corrected and discussed by five years collections, is yet to be sought for, and now to be expected, at the distance of some hundred miles, by two junior servants, one of whom is barely out of his writership, above one year of which he was absent from the country.

If a new investigation is now necessary, I can see no point of it that cannot be as effectually compassed, and even much more so, by the provincial councils; a natural unalarming channel, without expense and without any unnatural medium or unconstitutional authority: whereas the new plan is directly the contrary, and will possibly be totally thwarted (at least in the attainment of any good) in the very first outset, by the universal alarm so eccentric a motion will create and must continue to cause.

Mr. Francis has more fully answered the particulars; wherein chiefly coinciding, I forbear repetitions, excepting to the circumstance of the pottahs, upon which I will only say, that if they have not yet been issued, although ordered five years past, the Governor-General must look to himself for the blame; for had he exerted his authority when the Committee was upon the respective spots, or had he not, by himself and the influence of his executive powers and the counteractions of his dependents, thwarted our attempts to effect it, they would not now remain to be discussed in a new plan: and considering the present constitution of the Government, I cannot, with Mr. Francis, flatter myself with hopes of success in the accomplishment of our late orders to Burdwan upon this subject.

In one point further I differ with Mr. Francis. My objections to this measure not depending on opinion, but being made directly to its illegality, I cannot strain my sense of duty to promise, as he does, that I will support it when it is resolved to be carried into execution.

In the appointment that the Governor-General has made of officers to fill the new office, he has very particularly set forth the merits of Gunga Govind Sing, whom he had but a few days before restored to his office of Dewan to the Calcutta Committee, as if the office of right belonged to him. It must be remarked, however, that the Governor-General has been very guarded, in not adding official probity in the encomiums which he has so liberally given to him. It is very well known that he was dismissed from his office on an accusation of Comaul ul Deen Cawn, whose testimony the Governor-General cannot but admit; particularly as the fact has been established in the supreme court, on the trial of Mr. Fowke, that he, Gunga Govind Sing, had taken from him twenty-two thousand rupees collusively, for certain purposes, and for which he was to allow Comaul ul Deen to run a quantity of salt.

As the duties of the new office must necessarily engage the whole time of this minister, it would have been reasonable, when the Governor-General thought proper to appoint him Peschcar at the khalsa, with the salary of Rupees 700 a month, that he would have been pleased to have taken into consideration that it will be impossible for this same man to perform so many various duties, together with those belonging to his office of Dewan to the Calcutta Committee, which office will probably be totally neglected if some other man is not appointed to superintend it.

The

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Governor-General.

The Governor-General delivers in the following reply to Mr. Francis' minute of the 5th instant:

GOVERNOR-GENERAL.—I am thankful to Mr. Francis for the promise which he has given me of his assistance in promoting the arrangements which may be formed for the new settlement, even though they may not be such as he approves. After such an assurance; even his objections to the office, which I have recommended for that purpose, have a claim to my acknowledgements; and I hope to benefit by his assistance, more cheerfully given, when he shall discover that our objects are the same, and that though we do not agree in our opinion of the means which I have recommended, yet the difficulties which he apprehends in the execution of them are not only surmountable, but such as have always yielded to the same mode of investigation, constantly and successfully practised under the Mogul Government.

When I recommended the institution of an office for compiling the materials which were necessary for the new settlement, I meant no more than to shew the necessity of it, and to propose the ultimate objects of its researches. It was as foreign from my purpose, as it would have been premature, to mark out every stage of its progress, which from the nature of it, must be subject to variations, or to determine either the precise mode or amount of the settlement, which it was the professed design of this investigation to ascertain.

For the satisfaction, however, which Mr. Francis requires, I will endeavour to give him a fuller explanation of the design of the office which I have recommended, and of the detail business which is to be, or may be assigned to it.

I have already said, that the general design of it was to obtain an accurate state of the real value of the lands, as the only ground-work on which the new settlement could be constructed. I mean, on which it could be constructed, so that the burthen of the public revenue should rest with an equal weight upon the whole body of the people.

On this subject, Mr. Francis' minute contains two propositions: first, that the inconveniences of an unequal assessment ought not to be regarded; and next, that those inconveniences do not admit of a remedy.

More used to the practice of business than to speculation, I beg to be excused from discussing these propositions as general and abstract questions; and instead of considering them as principles which are equally applicable to any country, I wish to confine them merely to the revenue of Bengal.

The opinions of Montesquieu, Sir James Stuart, and Dr. Smith, which are produced to shew that an unequal assessment is attended with few or no inconveniences, may be just, as to those countries where the land-tax bears but a small proportion to the amount of the produce; and any attempt to alter the proportions of a land-tax which have been established by ancient custom, might, as they suppose, give rise to those discontents, which amongst a high spirited people every innovation is apt to excite: but the case is different in Bengal.

Let us suppose, for instance, that in England the proportion of the rent of land taken by Government is a fifth-part, and in some places, from an inequality in the assessment, amounts only to an eighth part. In the first case, the proprietor, after paying the tax, will have four-fifths, or sixteen shillings in the pound, and in the last, seventeen shillings and sixpence, to himself. But in Bengal, nine-tenths of the net produce, or eighteen shillings in the pound, are generally supposed to belong to Government, and the remaining tenth to be the property of the landholder; or, in other words, a Zemindar, whose land produces 1,00,000 rupees, pays 90,000 rupees to Government, and has a right to retain 10,000 rupees to himself: but should this land happen to be rated at 1,05,000 rupees, or only one-twentieth part above its value, then instead of 10,000 rupees the possessor would receive only 5,500 rupees, or little more than one-half of his just income; while another man, who inherits a zemindarry of equal value, but which is reputed to be worth only 95,000 rupees, or one-twentieth part under-rated, will, instead of 10,000 rupees, enjoy an income of 14,500 rupees. Thus the inaccuracy of a twentieth part of the valuation, more or less, will render the estate of one Zemindar almost three times more profitable to him than that of another, whose lands are of equal value; and this operates not only as an inconvenience, but as a heavy oppression.

It is easy to shew, that the unequal valuation of lands in Bengal is productive of this evil, and that while some landholders, after paying their rents, retain enough to live in ease and affluence, others are reduced to beggary; and unless the mercy of Government interposes to save them, their estates are sold, to make good the portion of revenue which has been arbitrarily assessed upon them. The truth of this fact is established by the disposal which has been made of zemindarries in the division of Dacca, by the sale which was proposed of the Rajah of Nuddea's land, by the number of wealthy farmers who have been ruined in the Behar province, and by the sale of talooks lately made by the council at Moorshedabad.

Nor is any alteration in the assessment likely to produce discontents, because it will be no innovation. The ancient tumar and tuckseen, or distribution of the land-rent, which was formed about two hundred and twenty years ago, has long since ceased to serve as a rule. Under the old Government, this distribution was annually corrected by the accounts which the Zemindars and other collectors of the revenue were bound to deliver into the office of the Canongoes, or king's registers, of the increased or diminished rents of their lands and of the amount of their receipts: but the neglect of these institutions, the wars and revolutions which have since happened in Bengal, the inundations of rivers, the increase of cultivation in some parts of the province and the decrease in others, and the unequal depredations of the famine, have totally changed the face of the country, and rendered the tumar rent-roll a mere object of curiosity. The land-tax has, therefore, been collected, for these twenty years past, upon a conjectural valuation of the land, formed by the amount of the receipts of former years and the opinions of the officers of revenue; and the assessment has, accordingly, been altered almost every year.

Having thus shewn that the present assessment is unequal, that the inequality is productive of great evils, that it is fluctuating and annual, and that therefore any alteration in the distribution of it is not likely to occasion discontents, I hope that Mr. Francis will see, with me, the expediency, and even necessity of obtaining an accurate state of the value of the lands, to enable us to lay the public revenue with an equal weight throughout the whole province. Considerations of the same kind, though not so weighty as those I have mentioned, induced the most free people in the world to adopt a similar measure, and in the year 1692 all the lands in England were valued anew.

Mr. Francis' second proposition is, that the inconvenience of an unequal assessment is not capable of a remedy, because it is impossible to obtain an accurate valuation of the lands. I confess, the attempt is not unattended with difficulties; but as I have been led to propose it from a conviction of its necessity, I trust, if I am supported by the Board, to be able, in a great measure, to surmount them. I will not pretend to fix with precision the means by which this design is to be prosecuted. These must, in a great measure, arise out of the business in its progress; but by pointing out some of the principal sources from which I expect to derive materials, I hope to shew that the present juncture is peculiarly favourable to the attempt, and that the work is not undertaken without a fair prospect of success.

An accurate valuation of the lands is to be made, either by an actual survey and measurement, or from the accounts of the land-rents. The first mode is too tedious, expensive, and uncertain, to be adopted. I would propose to make a trial of the second. The accounts of revenue in Bengal are kept with a regularity and precision unknown in Europe. They are drawn out, I understand, nearly on one uniform plan, and are balanced and adjusted at fixed periods. A separate account current (or kurca) is kept for every Ryot or tenant, in which the different articles which compose his rent for one year are stated on the one side, and the payments which he makes are entered on the other. The whole of these accounts are afterwards annually digested into abstracts, which contain a particular state of the rent, the receipt, and arrears of each village. The abstract of all the villages from the pergunnah accounts and

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Governor-General.

and the general state of the rent of the zemindarry or capital division, is composed of the aggregate of the accounts of the pergunnahs. In order to convey an idea of the distinct and circumstantial manner in which these accounts are kept, I have annexed translations of the two first, viz. that of a single Ryot, and that of a village: it will be unnecessary to produce specimens of the two last. All these are called mofussil accounts.

The history which I have given of these accounts will serve, I hope, to redeem their character from the imputation of being loose, confused, and intricate, and shew that, if we can succeed in procuring them, they will furnish us with ready-formed abstracts of the actual collections, which will require only to be compared. For this purpose, it will not be necessary to examine the accounts of every Ryot nor of every village. The inferior accounts are useful only as checks to the greater. From the regular process in which the whole are formed, it will be seen how easily the falsehood of any account may be detected, since it is impossible to falsify the sum total of a pergunnah without falsifying all parts of it, which of course will differ from those of each village; and those again, if forged, will be corrected by the accounts-current of the Ryots. Thus the fidelity of the greater accounts, when suspected, may be easily tried by a reference to the subsidiary accounts, which can hardly be falsified, as it is almost impossible to join in one combination so many people as must be concerned in it.

All these different accounts are publicly kept in their respective cutcherries. It is by them that the rents are collected, and they are always delivered over to such persons as have the charge of collecting them, whether Zemindar, Sezawul Wadadar, or farmer. I am sensible, that to obtain the original accounts of the rents of every part of Bengal will be a very difficult task; for the inferior Zemindars will, as Mr. Francis has observed, probably use every artifice to conceal the accounts of their rents, or perhaps even attempt to fabricate them. But this in the large divisions, for the reasons which I have already given, will be almost impossible; besides, as the farmers are bound by their original engagements to deliver to Government an account of their collections, as the custom of the country requires that they should give up the mofussil accounts at the expiration of their lease, and as they have little interest to withhold them, since they must yield up the farms at the end of the year, the present juncture is more favourable for procuring a true valuation or hustabood of Bengal than any other. It would be almost impossible to form it afterwards, in the event of the land being restored to the Zemindars; and thus one of the great objects of the five years' settlement, the discovery of a rule for an equal assessment, would be lost.

To collect these different accounts, and to digest and methodize them for our guidance in forming a new settlement, is one of the principal objects of the temporary office which I have proposed.

I am sensible that it would be a far more easy task to prepare the materials for a new settlement in the manner Mr. Francis proposed, by taking the accounts of the actual receipts of rent for three years past, and correcting them by the opinions of the provincial councils, on such districts as have been either favoured or over rated. But although I consider these as useful information, I do not think that we can by them alone ascertain the real value of the lands, or safely make them the only grounds of the future settlement of the Revenue. Many of the lands have suffered by drought, inundations, or other temporary calamities, which though affecting the immediate collections cause no diminution in their real value. In some instances, the rents have been completed by loans, or made up from the private fortunes of the landholders: in other places, they have been enabled to fulfil their engagements by oppressive exactions. The value of some lands, on the contrary, have been fully equal, or even superior to the rent assessed upon them; but the collections have fallen short, through the neglect or incapacity of the farmer or Zemindar, or have been received and dissipated in idle expenses, or been embezzled by the Collectors. In each of these cases (and every district in the province, without an exception, is liable to one or other of them) the actual receipts of Government would prove a false estimate of their worth, and often widely remote from it: and if a settlement were formed upon such a principle, what would it be, but to hold out a reward to fraud and dissipation, to encourage the Zemindars and landlords to keep back their payments as the means of diminishing their rents, and to furnish punctuality by loading it with a full share of the assessment?

Governor-General.

But to correct the irregularities of an estimate constructed upon such uncertain grounds, the opinions of the provincial councils are thought sufficient. Now these must be formed either on materials such as I have described, or on the opinions of their dependent officers. The former would be useful, and spare the labour of further researches; the latter, if the evidence of accounts can be procured, ought not to be admitted as authority in a matter of such great importance, and in which an error in the valuation of the land, even of a twentieth part, may reduce an ancient family to beggary, or double the income which it formerly enjoyed. Surely it will not be urged as an objection to official accounts, that they may be fraudulent, and yet propose to take private opinion for authority. The forger of false accounts is liable to the severest penalties, and those accounts are liable to detection; but the errors of opinion are always difficult of conviction, nor has any Government ever devised a punishment for those who maintained them.

To elucidate and support many of the arguments which I have above used, I will only state one case.

At the close of the last Bengal year, several Talookdars, or petty landholders, in the neighbourhood of Moorshedabad, fell largely in arrears in the payment of their rents, and their lands were sold to make good the deficiency. Some of these families had enjoyed their estates for above an hundred years. The Board, knowing that the revenue is unequally assessed, and in some places beyond the abilities of the proprietors, wrote to the provincial council at Moorshedabad, to know whether the estates of these Talookdars had been really over-rated, or whether the arrears were to be attributed to neglect or mismanagement. They have lately returned an answer, with accounts of the rents, receipts, and arrears of all these different talooks, by which it appears that the rents had in general been paid with much regularity for the three preceding years, but had fallen in balance during the last. One of the talookdars (Shazadpore), whose annual rent is about 15,000 rupees, had last year paid no more than 4,000 rupees in part of it. The following is an extract of the answer to our enquiries as to the causes which had thrown these talooks into arrears.

" How far these balances have been owing to the neglect and mismanage-
" ment of the proprietors, or to the lands having been over-rated, it is not in
" our power accurately to determine; but from the collections having been
" regularly kept up for three years, and falling so much in arrear the fourth,
" it affords room for supposing that the complaints of the Zemindars of the
" drought of the season were not without foundation, and this might be the
" cause of that year's deficiency."

It appears, therefore, that the regular payment of rents for three years is no proof of the proprietor's ability to continue to pay the same rent; that if he falls in arrear, his estate is sold; and that a provincial council, of which both the English members and the native officers, in point of abilities, yield to none in Bengal, are unable to say whether any particular district has been favoured or over-rated: for if it is not in their power to give an opinion of the under or over-valuation of the rents of an estate in their own neighbourhood, which had been sold, and the rent of which amounts only to 15,000 rupees, how can we expect exact reports concerning the rents of the whole of their division, which amounts to fifty lacks of rupees? The truth is, that it is impossible to form a just judgment of the value of lands, and consequently of the revenue which they should pay, but by an inspection of their mofussil accounts.

But admitting that the receipts of revenue, and the opinions of the provincial councils, should apppear to us satisfactory grounds for establishing a fixed assessment, yet the concurrence of the Zemindars also will be necessary. Suppose the case of the talook abovementioned, Shazadpore. We offer to fix the rent at 15,000 rupees, the possessor declares it to be over-rated. Upon what grounds can we compel him to subscribe to our conjectural valuation, or how can we admit his pleas without examining them? Should we, however, persist in dictating our own terms, the proprietor will very probably accede to them, like the Rajah of Nuddea, in the dread of losing his talook, which if unequal to the assessment, must afterwards be sold, not for any crime or fault of the proprietor, but for the despotism of Government in exacting from him what he had not to give.

Governor-General.

If the commands and exigencies of the Company will admit of it, I shall be ready to join in lowering the revenue. But the peculiar necessities of this Government will not perhaps allow of a considerable diminution of the rents; and whatever it may be, it will be felt as a relief only according to the distribution of it, and the manner in which it is proportioned to the state and abilities of those who are to pay it.

I concur entirely with Mr. Francis in his arguments against raising the greatest possible revenue from Bengal, by destroying all the intermediate orders of men between the ruler and the cultivator. But as my object, in endeavouring to procure an accurate account of the rents, is only to make an equal distribution, and has no kind of connection with the proposition of raising the largest revenue, nor with that of destroying the intermediate orders of men, I imagine it is unnecessary to follow Mr. Francis through all the abstract reasonings which he has introduced on subjects so remote from my own intentions.

Besides the intermediate business of the proposed office, I have recommended, as a second object of its researches, the better and more effectual regulation of pottahs for the security of the Ryots in the perpetual and undisturbed possession of their lands, and to guard them against arbitrary taxations. The words "perpetual possession" and "their land," which may be mere inaccuracies of expression, for they were not meant to convey the idea of any positive or exclusive right of possession, have been noticed by Mr. Francis as contradictory to the rights of property which are vested in the Zemindar. I shall not here attempt to account for the distinctions of property as they are understood in this country: it is sufficient for me to observe, that while the Ryot pays his rent, the Zemindar has no right to dispossess him; nor can the Zemindar, by any legal right, exact a higher rent from him than his pottah prescribes.

Mr. Francis seems to suppose, that there is no necessity for the interposition of Government between the Zemindar and the Ryot. He observes, "that if "they are left to themselves, they will soon come to an agreement, in which "each party will find his advantage." This would be a just conclusion, if the Zemindars were all capable of distinguishing what was for their advantage: but it is a fact, which will with difficulty obtain credit in England, though the notoriety will justify me in asserting it here, that much the greatest part of the Zemindars, both of Bengal and Behar, are incapable of judging or acting for themselves, being either minors, or men of weak understanding, or absolute idiots. This circumstance, and the consequent oppressions which are exercised by those who act for them without interest in the prosperity of the zemindarry, renders it necessary to provide for the security of the Ryots by checks and regulations. It is to be observed, also, that there are two kinds of Ryots. The more valuable are those who reside in one fixed spot, where they have built themselves substantial houses or derived them by inheritance from their fathers. These men will suffer much before they abandon their habitations, and therefore they are made to suffer much; but when once forced to quit them, they become vagrant Ryots. The vagrant Ryots (as Mr. Francis observes) have it in their power, in some measure, to make their own terms with the Zemindars. They take land at an under-rent, hold it for one season; the Zemindar then increases their rent, or exacts more from them than their agreement, and the Ryots either desert, or if they continue, they hold their land at a rent lower than the established rate of the country. Thus the ancient and industrious tenants are obliged to submit to undue exactions, while the vagrant Ryots enjoy lands at half price, which operates as an encouragement to desertion and to the depopulation of the country.

The general subject of pottahs, and the abuses and oppressions arising from their present uncertainty and the variety of articles that compose the Ryots accounts, have been often matter of just complaint; and I believe every member of the Board is satisfied that they require to be reformed. All that I now propose

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Governor-General.

propose is to collect the materials of information on this subject, to be laid before the Board for their future determination, on the most effectual means of regulating the pottahs. At present, I am not prepared to propose a complete plan, and decline giving a premature and partial opinion, while I am professedly seeking for the grounds to determine it.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated the 21st August 1786.

Revenue Letter, from Bengal, 21 Aug. 1786.

Par. 3. THE recurrence of the preceding subject* leads us naturally to bring, next in order, under your notice, that of a very ingenious and, as we have every reason to believe, most valuable treatise,† which has lately been composed and submitted to us by Mr. James Grant, junior, one of our covenanted servants on this establishment, consisting of an historical and comparative analysis of the finances of Bengal, from the Mogul conquest to the present time. In this treatise it will appear, that Mr. Grant's sentiments, in respect to the legal and constitutional rights of the Zemindars, nearly agree with those which we have above submitted to your consideration from the late Committee of Revenue; but the direct object and most interesting part of the work relates to the important branch of your revenues, and to the defalcations they have suffered, and the confusion into which they were thrown about the date of your acquisition of the Dewanny, from which it is the design of Mr. Grant's researches to discover and point out the best means to retrieve them, and by restoring and reverting, as nearly as possible, to the ancient simplicity and regularity of the former financial system of this country, to provide equally, and by the operation of the same general rules, for the security of the rights of Government and those of the subject. Such being the magnitude and importance of the object held out by Mr. Grant's treatise, and the data which he adduces in support of his positions carrying with them, at least, a strong appearance of theoretical truth, which is all that can be expected from the present stage of his inquiry, we think we should not have discharged our duty to you and the public, had we not determined to afford to that gentleman every proper scope to bring his subject into practical explanation; and we have, acccordingly, vested him with adequate, and at the same time moderate powers for this purpose, by appointing him, under the Board of Revenue, and occasional review of our own department, to the office of Sheristadar, or general superintendant of the native revenue accounts, and keeper of all rules, forms, and ordinances in the native administration and collection of the revenues: in which station it will be a principal branch of his duty to proceed gradually to inquire after, and to endeavour to restore the ancient proportional accounts of the several districts, and to ascertain and fix, as far as possible, their ancient limits, as well as to re-establish the officers of the Canongoes' department upon their ancient footing, so as to render them altogether independent of the Zemindars, and thereby gradually to discover all that may be practicable of ancient regularity, and to prevent greater confusion in time to come. These are some of the principal objects, and an imperfect sketch of the outline of the office we have thus instituted of Sheristadar. But, for your more minute information, we must beg leave to refer you to the treatise composed by Mr. Grant, which will be transmitted to you from the Secret Department, as well as to the Governor-General's minute thereon, recorded in our consultation of the 4th of last month, together with our subsequent instructions on the subject to the Board of Revenue; of both which last-mentioned papers copies are sent numbers in the packet.

EXTRACT

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* The right of property in the soil.

† See appendix to the Fifth Report, page 247.

EXTRACT REVENUE LETTER *from* BENGAL,

Dated 11*th September* 1786.

Revenue Letter from Bengal, 11 Sept. 1786.

Par. 7. In the third paragraph of our letter of the 21st August, we advised you of the institution of the office of chief Sheristadar, and of the benefits which we expected to derive from it. We now beg leave to refer you to the proceedings marked in the margin,* for the particulars of an address to us upon the subject of this appointment, from Mr. James Grant, on his nomination to that office; on the receipt of which we immediately transmitted a copy of it to the Board of Revenue, with directions to take the subject thereof into consideration as speedily as possible, and to concert with that gentleman such regulations as might appear most effectual for carrying the purposes of it into execution. The Board of Revenue have since transmitted to us a copy of their proceedings on this subject, as recorded in the Consultation marked in the margin,† and were in consequence furnished, on the same day, with further and specific instructions for carrying into effect the views of Government, in the institution of Mr. Grant's office, the particulars of which you will find in the record of the same Consultation; since which we have not had before us any further accounts of the progress that may have been made respecting it.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 4*th July* 1786.

Governor-General's Minute.

The Governor-General lays before the Board the following Minute, relative to the prosecution of Mr. Grant's researches concerning the Revenue of these provinces.

Governor-General.

The Board have been some time in possession of Mr. Grant's very ingenious work, in which he has given an account of the revenues of the provinces, and the rates at which they were formerly assessed, together with other matters relating to this most important branch of the public interests.

The Company have had an opportunity of perusing a similar work, which Mr. Grant submitted to the Board in January 1785, on the subject of the revenues and political importance of the Northern Circars. I doubt not but it has engaged their attention, and has influenced their opinion in the orders which we have lately received, relative to the negociations at Hyderabad on the subjectof the Circars.

The work with which Mr. Grant has lately presented this Government embraces the particular subject of the revenues of these provinces.

I am happy to acknowledge that I gave him every encouragement in my power to prosecute so important an undertaking. The most interesting part of it remains still to be brought forward; but the Board have seen enough, in what has been submitted to them, to induce them, on the ground of duty, as well as of earnest disposition, to give Mr. Grant every scope to bring his subject into practical explanation.

After an attentive perusal of Mr. Grant's analysis, I have not, for my own part, a doubt, but the genuine ancient revenue accounts of these provinces have been either mutilated, or kept back from the knowledge of the Company's agents, from the time of our acquisition of the Dewannee.

I am likewise persuaded, that the original checks of the ancient Bengal exchequer have never been properly or regularly established in favour of the Company.

Our ablest servants in the Revenue branch are not as yet completely informed, though the progress made by them in acquiring the native languages, and ascertaining the ancient forms and most regular mode of collecting the just revenue of Government is much to be admired.

Instead,

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* Consultations, 21 August 1786.

† Consultations, 7 September 1786.

Governor-General's Minute.

Instead, therefore, of being surprised that the Company's servants did not gain earlier access to an intimate knowledge of the ancient revenue system (which, in regular gradation from the highest native officer in the exchequer to the lowest native writer or collector, is a chain of mystery and profit) we have rather to admire the knowledge they have acquired; and if it is further considered, that the system of extensive farming, favoured in all despotic countries by indolence and avarice, was peculiarly recommended in Bengal by the supposed rights and influence of great Zemindars, we may easily account for the arrears into which the Company's administration has fallen in this particular branch of their revenue. Such errors are the more dangerous, as they are supported in Europe on an imaginary system of justice and sound policy. It was not to be expected, when the accounts of great zemindarries or provinces were left to the adjustment of a single native farmer, that the revenue details of lesser districts would be scrupulously examined, and upon the correct principles of the ancient system, which established a complete record, in every part of the country, of the just dues of the Sovereign, the Zemindar, and the Ryot.

It is much to discover, with certainty, that we have yet a great deal to learn in the revenue line, and we are fortunate if we can collect and take up the links of ancient forms. The regular chain has been broken and concealed: it is to be hoped, we can take it up again, trace the parts and connect them. One thing is certain: nothing was more complete, more simple, correct, and systematic, than the ancient revenue system of this country. It was formed so as to protect the people who paid it from oppression, and secure to the sovereign his full and legal rights.

The helplessness and the poverty of the native, combined with the force of despotism to the establishment of such system. For to draw the greatest regular revenue from millions of unarmed cultivators and manufacturers, a system was necessary, that connected the security of every Ryot or peasant with the punctuality and equalization of the payments. A thousand checks became necessary, from the accountant and assessor of the village, through many gradations, to the accountant-general of the exchequer. Such was the nature of these checks, that if oppression had been committed, or a default of payment arose in any quarter, the error could be found out by investigation and re-examination of accounts, which were faithfully and regularly recorded in every district of the country, and from thence transferred, through different offices, to the final grand account of the year, in the khalsa or exchequer.

This equal, regular, and just system, arose originally, perhaps, from the mild principles of the Gentoo religion, which the ruling, or the Bramin power, found it necessary to accommodate, for the support of the indolent and idle castes, to the equal assessment of the cultivation of the soil and the industry of the manufacturer. When the ruling power devolved upon chiefs not of the Bramin race, and afterwards on the Mahomedan conqueror, both found it necessary to continue the original system. We have reason to suppose that the Mahomedans improved it, by adopting some of the ancient Persian and Arabian revenue regulations. The revenue terms which occur in accounts are mostly of Persic or Arabic etymology; nor is the revenue system of those parts of India, where the Mahomedan conquests have not extended, found so perfect as that where their administration has long prevailed.

Conquest must, at first, have disturbed the established regulations of every country. A short time would convince the invaders, that justice and lenity towards the inhabitants could alone give value to the conquest. The tyrant and the conqueror might demand a greater revenue than the regular due of Government, and they might put the individuals who were called upon to pay it to the torture for more, and finally to death; but such acts would soon be found to have the same effect as killing the individual bees for their particular portions of honey. A revenue which many millions were to pay in small individual proportions, was only to be collected like the honey of the hive. The whole nation of the industrious was to be cherished and supported in their respective functions of industry, and at this day we find that the Ryots and manufacturers

Governor-General's Minute.

manufacturers of Bengal quit the field of the oppressor, and punish him by leaving his district a desolate waste.

Such is the chief shield which these helpless people have to oppose against oppression; and it is more powerful than can, at first view, be imagined by an European. The Ryot possesses other means of defence, and they are a disposition and great ability, in his little line, to defraud the collector of the revenue. Innumerable, I am told, are his acts and endeavours in this way: and here comes the first aid of the *regular ancient system of accounts.*

The Ryots will not venture to refuse to pay the *established due to the Circar* or Government. Custom is a law, whose obligation operates in their own defence, nor have they an idea of disputing it; they consider it as a species of decree from fate. But as the value of money, in proportion to its plenty, must have decreased in India as well as in Europe, so it has been found that the Ryots of a village and of a whole district could pay a greater revenue than that originally settled by custom. Hence arose the oppressive catalogue of *abwabs,* or special additional assessments, by Government. On this head Mr. Grant has given us much useful light. The abwabs, or successive additional taxes, make regular heads in the accounts of every village and district; nor are the abwabs, established openly by Government, of that oppressive nature which Mr. Francis in his ingenious minutes has supposed.

The sources of real oppression are in secret abwabs, or unavowed taxes, which the great farmer or Zemindar imposes at will on the Ryots, and of which we have such cruel examples in the investigation at Rungpore.

Here, again, we see the great advantage of being able to examine the revenue system, and to trace back oppression to its source, according to the thread and light of established usage and ancient accounts.

Here humanity, as well as the public interest, call upon us to leave no part of the revenue science unexplored, so as to remain a secret in the hands of native writers, Sheristadars, Canongoes, Zemindars, and Dewans.

A clear principle is ascertained. It is fortunately the check against the oppression of the Ryot or peasant, and the bulwark against corruption in the offices of Government. If, for example, an additional revenue is imposed upon the Ryot, it cannot be imposed secretly: it must be by *abwab,* or additional tax, which must appear in the accounts in every village pergunnah or zemindarry, and be recorded, in some shape, in various native accounts of the revenue for the year.

The accounts of every village are kept, on the part of the Ryots, by an accountant of their own free election, called a Mocuddum, or Potail, which accountant settles the just due of Government with officers on the part of Government called Putwarries. After adjusting their accounts, respectively, they both repair, or send deputies, at stated periods, to the principal town of the district, with their accounts and collections, to be rendered to their respective principals, viz. the Zemindar and Canongoe. The first receives the money, the latter records the accounts, which are transmitted after to the exchequer. The ingenuity of the native collectors of the revenue has endeavoured to destroy and confound the limits of different districts, to vitiate accounts, to increase old abwabs, and involve oppression in such mystery and difficulty, as cannot but defeat the labours of any European, or even native investigator.

To endeavour to apply a remedy to this evil, is an arduous but a most meritorious undertaking; and the first steps to it are to ascertain, as much as possible, the ancient limits and accounts of each district, and to establish the officers of the Canongoe's office upon its ancient footing, independent of the Zemindars, so as to discover all we can of former regularity, and prevent greater confusion in future.

It was early my wish, and that wish is now nearly accomplished, to see the Company's junior servants placed in situations to learn the whole business of the revenue in all its branches, from the collection of the village to the duties

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of a member of the Revenue Board. The late appointments made by the Board, and the code of instructions which we have ordered to be made out for the Collectors and their assistants, will, I trust, form the best school for instructing the Company's servants in this line, and render our Government ultimately independent of a total native agency.

I have thus endeavoured to give the Board my ideas of what is to be gained, by going back, as much as possible, to the ancient revenue system. It is a subject to which I have paid as much general attention as my time could afford, and it is certainly the most important branch of the Company's concerns in this country. Much has been written upon it by the Company's servants, and much is the public indebted to their labours in acquiring information. Mr. Shore, Mr. Anderson, Mr. Ducarel, and Mr. Jonathan Duncan, and many gentlemen now employed in the Revenue line, have acquired much valuable knowledge in this great branch of the public service, and to their writings and explanations am I indebted for all I know of the subject. Mr. Grant has thrown new lights on their researches; and by having procured for himself the best access to the writings of the ancient authors on the finances of Bengal and the Circars, and by examining the system of the collections as a curious scientific arrangement, he has made the discoveries of which we should avail ourselves, for the advantage of the Company and of the nation.

It may be truly observed, that we have made these discoveries, and are pushing such researches at an interesting period, when our debts are almost insupportable, when the acts of the native officers of the revenues had gradually deprived the Company of perhaps a fourth of their rightful revenue, by secret alienations of lands, under different heads of charity, religious, rent-free, and gift lands. All the efforts of Government, by the institution of offices to investigate these alienations, and the different fictitious tenures under which they are held, have hitherto produced little benefit to the state and no advantage to the country, which has been only thrown in confusion by inquiries of the officers of the Bazey Zemeen. Upon this subject I have a proposition to make to the Board, which will, I hope, meet with their approbation. The object of it is to invest the different Collectors with power to ascertain the estranged or alienated lands, and not to attempt to dispossess the occupants of those lands, but to assess them gradually with an increasing revenue to Government. Such an arrangement will prevent confusion and oppression in the country, and, in the course of time, will realize the full revenue of the soil to the Company. Upon this head, we may derive useful aid from the explanations given by Mr. Grant. And here I cannot but remark, how much the Company appears to have been indebted to the industrious efforts of Mr. John Johnstone, during his revenue service at Burdwan, in the years 1762, 1763, and 1764. Independent of the revenue which he secured from that province at a very critical time, to support the arms of the Company in Cossim Ali's war, the steps which he took to ascertain and realize the full revenue of Government have ever since kept up the revenue of that valuable province. He seems to have been the first servant of the Company who traced the revenues of any district through all their details to the source. By his inquiries into the original accounts, he checked the usual practice of alienating the lands, or disengaging them from their proportion of tribute to the Government. The system of farming, which he was obliged to pursue at first, was afterwards disapproved; nor has it, on a greater scale, produced the effects expected from it in 1772: but it certainly enabled Government to form a more correct estimate of the value of the lands. The Twenty-four Pergunnahs have likewise been investigated in the same manner as the province of Burdwan; and if we compare their revenues, respectively, with those of equal extents of country, as valuable in their soil and production, we can then form some idea of what the Company have lost, and have yet to gain, in the revenues of many districts. The zemindarry of Radshy affords a melancholy spectacle of this failure or loss of revenue, and so does the province of Dacca and many other districts.

In order to stop these evils, and to avail ourselves, as much as possible, for the benefit of the Company and the public, of the knowledge and services of

Mr. Grant, I propose the revival of an office well known in Hindostan by the designation of Serishtadar, and that Mr. Grant be invested with that office, under the Revenue Board, and to attend as Serishtadar at the deliberations of that Board and of the Governor-General in Council in their Revenue department.

The Serishtadar* is the keeper of the serishta, or the superintendent of the native revenue accounts, and keeper of all the rules, forms, and ordinances, in the native administration and collection of the revenues. There was formerly, and there is still, a serishtadar in each dufter or office, such as of the khalsa, jagueer, abwabs, ameen, dufters, &c. These offices all unite in the Dewanny Dufter of the Company, and these respective native Serishtadars should be placed under Mr. Grant's special control, as principal or chief Serishtadar.

Mr. Grant, by being placed in this office, will be armed with the requisite authority to complete his inquiries into the nature and sources of the revenue, with the mode of collection through native agency, as well as its disbursements in the different branches of collection and expenditure with net amount received at the khalsa. He will thereby be enabled to correct and establish the proof of his several informations to the Board on these several heads of finance. His signature, as Serishtadar, will be necessary to all the Persian accounts, and to authenticate all papers hitherto requiring the signature of the native Dewan, and he is to be equally responsible with that officer, in all attestations by his signature, and to have access to the deliberations of the Board of Revenue and superior council, with official propositions for the re-establishment of any part of the ancient institutions of the revenue, or for forming new regulations to supply their want.

The great object of his appointment is a reform in that department of the revenue hither entrusted to the native officers of the sudder, or exchequer, and their delegates and subordinates in the mofussil, or country, so that the complete legal revenue, equally consistent with the rights of the sovereign and those of the landholders with the happiness of its inhabitants, may be secured to the state.

Mr. Grant, as Serishtadar, should possess a power of control over the native Canongoes and Serishtadars, who draw out and keep, at present, all the native revenue accounts. He will require the utmost support of the Revenue Board and of Government, to give efficacy to any Regulations he may propose for re-establishing the ancient forms and constitution of the revenue system, as it stood at the acquisition of the Dewanny. His office neither supersedes or extinguishes any revenue office held by a Company's servant, but relates entirely to a control over the native officers.

I shall not, at present, propose any salary for Mr. Grant: He has, in fact, been employed for the public since he relinquished his last appointment. The expense of his undertaking has been considerable. He will give it in to the Board fairly attested: they will not hesitate to reimburse him; it will remain with the Company to reward him finally.

It is not, I fear, his intention to remain long in India. The utmost I expect is his stay to put his own system into operation, and bring it into proof. The office once established and put into order, there are some of the Company's servants who are sufficiently versed in the revenue line to fill it after him with credit. Upon their integrity and responsibility we can with safety rely, and with a confidence which cannot be placed in native accountants, Canongoes, and Dewans.

I have only to add, that without the determined support of the Governor-General and Council and the Board of Reveuue, it will be impossible for Mr. Grant to succeed in the office proposed for him. The reasons are obvious. But the service to be rendered to the Company and to the nation, by giving the proposed office the necessary support, is so very essential, that I am confident

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* The etymology of Serishtadar is Persian, and is derived from *ser* "headrisht," of the thread, and "dar," holder, or the holder of the thread.

Governor-General's Minute.

fident every member of the general Board and of the Revenue department will vie with each other, in endeavouring to give Mr. Grant every official aid he can require, to bring his revenue information and discoveries into successful operation for the public.

(Signed) J. MC PHERSON.

Ordered, That a copy of the preceding minute be prepared for each member of the Board for their consideration and opinion, to be delivered at a future meeting.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 19*th July* 1786.

Bengal Revenue Consultations, 19 July 1786.

READ again the Honourable the Governor-General's minute, recorded in the Consultation of the 4th instant.

Resolved, That Mr. James Grant be appointed Serishtadar; and

Ordered, That this appointment be accordingly communicated to him, with a copy of the minute above referred to.

Resolved, that the following letter be written to the Board of Revenue.

To John Stables, Esq. President, and Members of the Board of Revenue.

Gentlemen:

Letter to the Board of Revenue, 19 July 1786.

We have lately had submitted to us, by Mr. James Grant, a very ingenious treatise, in which he has given an account of the revenues of these provinces, and of the rates at which they were formerly assessed, together with other matters relative to this most important branch of the public interest.

The most interesting part of this work, by which we mean the practical improvement to be deduced from it, remains yet to be brought forward; but we feel ourselves sufficiently induced, from what that gentleman hath already laid before us, to afford Mr. Grant every scope to bring his subject into practical explanation, as from the analysis which he has made, we think it at least highly probable that the genuine ancient accounts of the revenues have been either mutilated or kept back from the knowledge of the Company's agents, ever since the acquisition of the Dewanny, at the same time that the original checks of the ancient Bengal exchequer have never since that period, been properly or regularly established in favour of the Company, by which we have hitherto been, in a great measure, deprived of the advantage of being guided by the simple and correct ancient revenue system of the country, which by its useful checks from the accountant and assessor of the village, through its several gradations upwards to the Accountant-General of the exchequer, was, we have reason to believe, no less calculated to protect the great body of the people from oppression, than to secure the full and legal rights of the sovereign.

That the adherence to this system, in all its simplicity and accuracy, may not at all times have been complete, even during the existence of the native Government, and more especially in the time of its later Nazims, we think not improbable; but we are, at the same time, fully convinced, that the evil has from that period, and principally about the time, and since our acquisition of the Dewanny, continued rapidly to increase, during which period the ingenuity of the native Collectors has endeavoured to confound the limits of different districts, to vitiate accounts, to increase old abwabs and superadd new ones, and in short, to involve oppression in such mystery and difficulty, as nearly to defeat and set at defiance all attempts at detection.

To endeavour to apply a remedy to those evils, is an arduous, but we think a most meritorious undertaking; and the first steps towards it are to ascertain and fix, as much as possible, the ancient limits and accounts of each district, and to establish (which we have already repeatedly wished) the officers of the Canongoe's department upon its ancient footing, altogether independent of the Zemindars, so as to discover all that may be practicable of ancient regularity, and to prevent greater confusion in time to come.

For

Letter to the Board of Revenue, 19 July 1786.

For these purposes, and to avail ourselves, as much as possible, for the benefit of the Company and the public, of the knowledge and services of Mr. James Grant, we have determined on the institution of an office, well known in this country, under the designation of chief Serishtadar, with which we have invested Mr. Grant, to act in that capacity under your Board, and also to attend as such, at your deliberations, as well as at our own meetings in the Revenue department.

By this establishment of the office of chief Serishtadar in favour of Mr. Grant, we mean that, without removing the records of the khalsa, in its several departments, from the actual charge of those who may have them now in their respective custodies, he be considered as the general superintendent of the native revenue accounts, and keeper of all the rules, forms, and ordinances, in the native administration and collection of the revenues; that the respective native Serishtadars, as well as the Canongoes, must be placed under Mr. Grant's special control, as chief or principal Serishtadar, so far as to secure to him, at all times, the freest and readiest access to their official records and information of every kind that they may possess.

With these powers, or such further authority as experience may shew to be necessary, we trust that Mr. Grant will be enabled to complete his valuable inquiries into the nature and sources of the revenues, with the mode of collection through native agency, as well as its disbursements in the different branches of collection and expenditure, with the net amount received at the khalsa. His signature, as Serishtadar, will be necessary to all the Persian accounts, and to authenticate all papers hitherto requiring the signature of the native Dewan; and he is to be equally responsible with that officer in all attestations by his signature, and to have free access to the proceedings of your Board, as well as of ours, in this department, with the right of suggesting and bringing forward official propositions, for the re-establishment of any part of the ancient institutions of the revenue, or for forming new Regulations to serve in their stead.

In short, the great object of his appointment is a reform in that department of the revenue, hitherto entrusted to the native officers of the Sudder or exchequer, and their delegates or subordinates in the Mofussil or country; so that the complete legal revenue, equally consistent with the rights of the sovereign and those of the landholders, with the real prosperity of the country and the happiness of its inhabitants, may be secured to the state.

Finally, we must earnestly recommend to you to afford Mr. Grant the most effectual and cordial support, and to give efficacy to the Regulations he may propose for the due execution of his charge, and for re-establishing the ancient forms and constitution of the revenue system, as they stood prior to our acquisition of the Dewanny; and we have only farther to observe, that the establishment of this department is not meant either to supersede any other revenue office held by a Company's servant, its principal object being, as already sufficiently noticed, a control over the native officers.

We are, &c.

19th July.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 21st August 1786.

Letter from Mr. James Grant, 30 July 1786.

The following letter from Mr. James Grant, lately appointed to the office of Serishtadar, having been received on the 5th instant, was circulated that day to the members of the Board, upon which the Governor-General delivered the minute thereafter recorded.

To the Honourable John Macpherson, Governor-General, &c. in Council,
Fort William.

Honourable Sir and Sirs:

I had the honour to receive yesterday official notification of the resolution passed at the Honourable Board on the 19th instant, appointing me to the office of Serishtadar, with communication of the contents of a minute delivered

Letter from Mr. James Grant, 30 July 1786.

vered in by the Honourable the Governor-General, introductive of the appointment, and apparently to explain or define its relative duties, as far as might be necessary, in terms of general description, or until specifically pointed out in the practice of current business.

I am extremely sensible, on this occasion, of the honour done to me, as well as the great condescension of the Honourable Board, in so readily adopting a proposition calculated to bring forward to public view any little or doubtful merit, which may possibly be ascribed to the past, or can be hoped in future, from the continued exertion of the humble labours of an individual in my situation, wholly inexperienced in the practical detail of every revenue office at the presidency under the Company's administration, and deriving that small portion of theoretical knowledge, which I can pretend to, entirely from a view of the preceding Mogul system of finance, with such further imperfect information of the change introduced since the acquisition of the Dewanny, as I have been enabled to extract from the more recent published reports of the British House of Commons.

Sic. orig.

Nevertheless, however arduous the task assigned to me may turn out (a task which certainly doth not appear the less difficult, that the success of the undertaking will wholly depend on the adoption of some general principles far from being universally received, though perhaps requisite to influence the support and execution of others, in carrying into effect such measures as may suggest themselves necessary in the prosecution of a work involving the restoration of the ancient form of Government, after a lapse of twenty-one years, productive undoubtedly of many considerable deviations, and that the expected great pecuniary benefits to be derived from the reform, besides the advantage of a fixed permanent system of future administration, seem to hinge altogether on the duration, constructive spirit, and constitutional enforcement of some relative clauses in the late regulating Act of Parliament for this country), yet however unequal my own powers may be to the attainment of the grand objects in view, I feel too sensibly my obligations to my Honourable Masters, respectful deference to the commands of the representatives here, and particular thankful consideration due to the wishes of the Honourable the Governor-General, whose favourable opinion I shall ever be proud to justify in my public conduct, to decline the honour now conferred on me, whatever reasons I might have to offer for doing so, from rather a precarious state of health, with still the purpose of returning to Europe in the course of the ensuing season. I shall, therefore, accordingly attend the deliberations of the Board of Revenue and Superior Council, always, or as often as directed, to endeavour to learn and fulfil all the duties expected or required from the station allotted to me, whether in completing my inquiries on the subject of finance, or aiding to substantiate what may yet partially be regarded as a mere speculative improvement, until the practicability of it be generally admitted, being an issue that ought assuredly to be much accelerated, through the co-operation of such of the native officers as have hitherto filled all the efficient employments in the khubra, when subjected to a single powerful or sufficient control. But before I incur any official responsibility, particularly in attesting to the serrishtah or constitutional forms of the annual bundabust, in the accounts of demand of rent, the receipts, expense and balances, or to those of zemindarry sunnuds, perwannahs, and all such writings requiring the Dewanny seal or signature, as may affect the relative rights of sovereign and subject, I could wish the Honourable Board to adopt some leading regulations, indicated, indeed, as already in contemplation, if I may be permitted so to interpret parts of the Honourable the Governor-General's minute, and calculated, with many more infinitely essential views, to ascertain with some precision the lesser one, in the authority and duties to be annexed to the office with which I have been invested.

As the grand object seems to be, to re-establish the ancient forms of Mogul Government, in the management of the revenue agreeable to what may be construed the "law and the constitution of India," as referred to in the late Act of Parliament, to fix the relative situation and rights of the Zemindars or landholders, it may be necessary to fix on some known period of time, whence to learn and determine a standard of rule for all future proceedings: for though the

Letter from Mr. James Grant, 30 July 1786.

the general original principles of Mogul government may have ever been kept in view, and even formally adhered to throughout the desevered members of the empire, down to the latest periods of every regular civilized Government yet existing in Hindostan, still great variations have successively taken place in the practical mode and amount of the yearly assessments on the country or people. These, however, have been, for the most part, tolerated or incorporated in the old established system of finance, and are all so deeply rooted in the soil where they first sprang up, that now they form an essential necessary part of the annual revolving fund of supply to answer public exigencies. In Bengal, more especially, this will be found the case; and as the proper Mogul administration of the revenues, as acknowledged by the present possessors of the country, ceased in the year 1765, when the Dewanny was formally transferred in perpetuity to the Company, under whose management alone it is pretended grievances have originated, and are still suffered by different classes of the native landholders, whose complaints may have therefore occasioned the injunctions of Parliament, in the 39th clause of the late Act; so it may be necessary to revert to the constitution, laws, or customs, then actually in current practical use; to determine the territorial rights of the sovereign, the relative situation and privileges of the Zemindars, as well as to secure the Ryots, or immediate occupants of the soil, against the encroachments of the agents of both prince and landholder, when the latter, acting in the capacity of farmer-general, in terms of the annual bundabust or settlement, may be said to have the separate authority of a contractor, independent of his official jurisdiction, derived from and held under Government.

The adoption of this Regulation will undoubtedly occasion a very material change in all the forms of internal management. But such perhaps ought, and may only be admitted of, when productive of a safe, legal, allowable, manifest advantage to the state, in reduction of present expense, bringing forth actually existing but hitherto concealed resources of finance, and tending to introduce order and stability, with a precise definite knowledge in matters of form, as well as in the rights of persons and of things universally, which if altogether wanting, or imperfectly instituted, must be productive of eternal change and confusion in justice; progressive diminution of revenue, with additional burdens on the helpless oppressed peasantry, until relief be found in a new revolution, the civil death of existing society, only to be guarded against by wise and moderate policy founded on local experience.

First, it supposes covenanted servants of the Company substituted in the room of Mussulman Aumildars, in like manner deputed into all the great zemindarry or provincial divisions of the country, and vested with all the efficient powers of supervision, control, and receipt of the revenues, with superintendence of the Dewanny or exchequer courts of Adawlut within their respective local jurisdictions, under the denomination of collectorships, as were heretofore given to the subordinate Mogul delegates in matters of finance; acting on the same or similar instructions as were drawn out for the supervisors appointed in 1769, subject, of course, to all restrictions of the British Legislature, the Company, their representatives in India, and to the immediate orders of the Board in its Revenue department.

Secondly, it supposes the freedom of all the Canongoes and Putwarries, dispersed through the pergunnahs and villages of the Soubahs, from that slavish corrupt dependence on the Zemindars, under which they have been long since unconstitutionally held, and henceforth, with all the other Mutsuddies and native officers of the revenue in the mofussil, to be subject to the control of the Collectors within their several districts, as well as placed in due subordination to their respective heads or principals at the sudder, agreeable to the ancient customary rules of gradation.

Thirdly, it supposes the re-establishment of the old constitutional forms, set aside at the acquisition of the Dewanny, in ascertaining the nature and sources of revenue, mode of management, amount collected and allowed, mofussil expenditure in prescribing the rules to be observed, in drawing out zemindarry sunnuds or perwannahs, in constructing the yearly accounts of the jumma receipts and balances, and finally in settling the bundabust invariably, according

Letter from Mr. James Grant, 30 July 1786.

according to the formerly stated divisions of country, exactly defined in boundary, and assessed by measurement, or a long series of annual valuations, proportionably to each other, as set forth in the ansil jumma toomary, last corrected under complete legal authority by the Nabob Sujah Khan, and in the jumma of the several abwabs kiffyut or towfeer, since established, rateably on the foundation of the original standard assessment under the formal acknowledged constitutional authority of Soubadars holding of the crown of Delhi, down to the expulsion of Cossim Ali Khan, or transfer of the Dewanny to the Company.

Farther, in respect to the analysis of the revenues of the Soubah of Bengal, continued to the year 1765 and lately laid before the Board, I am ready, whenever called on, to adduce the proofs of the facts stated, which have influenced my own individual belief of their truth, after learning any assigned sufficient reasons serving as a foundation for the actual system. But, perhaps, complete demonstrative evidence cannot be given, until they are substantially and effectively admitted by the Zemindars, and other native officers of Government, in concluding the annual settlement. This, as involving a large additional revenue, cannot be expected immediately, and already the season is elapsed for terminating the jummabundy; yet if one or two districts, such as Rajeshahy and Dacca, are left khas for the investigation of the Collectors, who may continue to receive the public demand of rent according to the standard of last year, adding the moshaherah, with reservation of Government's right to any further collections ascertained to have been made from the Ryots, the mode and practicability of an universal reform will be sufficiently manifested, as perhaps those two divisions of the soubah will be found to include one-third of the whole extent and valuation.

I venture humbly to suggest so much as is requisite for my own security, as I wish to be at liberty, towards the close of the present year, to avail myself of the indulgence held out by the Company for such of their servants unemployed as may be inclined to return to Europe, and as it might be ineligible, in my own particular circumstances, to change my situation from that line of the service in which I have hitherto risen, and have been altogether engaged.

I have, &c.

Calcutta, (Signed) JAMES GRANT.
30th July 1786.

The Governor-General recommends that a copy of the present address from Mr. Grant be immediately transmitted to the Board of Revenue, with directions to take the subject thereof into consideration as soon as possible, and to concert with Mr. Grant such Regulations as may appear most effectual for carrying into execution the purposes of his appointment as Serishtadar, reporting their proceedings thereon to this Board for their final orders.

(Signed) J. M^c P.

The Board having agreed to the recommendation of the Governor-General, the following letter was, in consequence, written to the Board of Revenue.

To John Stables, Esq., President, and Members of the Board of Revenue.

Letter to the Board of Revenue, 5 Aug. 1786.

Gentlemen:

We transmit you the copy of an address which we have received from Mr. James Grant; and we desire you will take the subject of it into immediate consideration, and concert with him such Regulations as may appear most proper for carrying into effectual execution the purposes of his appointment of Serishtadar, reporting to us your proceedings thereon for our approbation and final orders.

We are, &c.

Fort William,
5th August 1786.

EXTRACT

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 7th September 1786.

Resolutions of the Board of Revenue.

The Board having considered the above letter addressed to the Honourable Governor-General and Council by Mr. Grant,* agree to adopt the Regulation proposed by him previous to his incurring responsibility; namely, that in all cases when it may be necessary to refer to the law and constitution of this country, the regulations and usage of the Mogul Government, previous to the year 1765, when the Dewanny was formally transferred to the Company, shall be considered the standard.

Ordered, That a copy of this resolution be sent to Mr. Grant for his information; and that it be entered also in the book of standing orders and regulations.

The Board proceeding to consider the letter from the Honourable Governor-General and Council, read and recorded on the 1st instant, are agreed in the following resolutions.

1st. That copies of the paragraphs which define the nature of the office of Serishtadar be transmitted to Mr. Grant, for his information and guidance.

2d. That copies of these paragraphs be sent to the preparer of Reports (the records of the khalsa being now under his charge), to the Register to the Canongoe office, and to the Accountant-General of this department.

3d. That the substance of these paragraphs be also communicated to the Roy-Royan and to the Sudder Canongoes, with directions to comply therewith in their respective departments.

4th. That Mr. Grant be made acquainted with the notice issued to the Preparer of Reports, Register of the Canongoes' office, Roy-Royan, and Sudder Canongoes, and that he be requested to suggest to the Board any further regulations he may judge expedient to carry the purposes of his office into immediate and full effect.

Revenue Board.

A true extract:

(Signed) B. APLIN,
Secretary.

Extract of the Proceedings of the Board of Revenue, dated 17th August 1786.

Read the following letter from Mr. James Grant.

To John Stables, Esq., President, and Members of the Board of Revenue.

Letter from Mr. Jas. Grant, 16 Aug. 1786.

Gentlemen:

I had the honour, this day, to receive from the Secretary an extract of the proceedings of the Board on the 8th instant, in consequence of my address to the Honourable Governor-General and Council of the 30th ultimo, in reference, from which I am willing to understand, without giving further trouble on a point rather of individual than public importance, that it has been agreed to adopt the regulation proposed, previous to my incurring responsibility, so far that, in cases where it may be required of me to act in discharging duties indicated as belonging to my office, the regulations and usage of the Mogul Government, previous to the year 1765, shall be considered as the standard of rule for ascertaining the laws and constitution of this country, in all questions of financial policy, not otherwise specially determined by an Act of the British Legislature, or in virtue of powers derived from that authority. In further explanation of what I have written on this head, I have only to observe, that it was alone on the idea of possible instances of deviation from the revenue system of India occurring, and being apparently productive of a diminution in the established dues of Government, deducible from derangement in the legal mode of management introduced by the first native agents employed by the Company, that I could feel reluctnce to incur any degree of official responsibility

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* Dated 30th July.

Letter from Mr. Jas. Grant, 16 Aug. 1786.

sibility thence forward; as it can only be after learning precisely the nature and extent of the disorder, a suitable remedy can be suggested or efficaciously supplied: and this, I apprehend, is one of the leading purposes of my appointment.

To attain it, according to the old customary forms of financial administration, seemed greatly to depend on having a control over the native Mutsuddies or officers of the exchequer, who have always been considered the efficient agents in the business of the collections, as well as original framers or keepers of the yearly accounts of settlement; and it was, probably, from this consideration, that such a power hath been vested in a covenanted servant, who, under the designation of chief Serishtadar, might have a general superintendence over all the native heads of offices uniting in the Dewanny Dufter of the Company. But the full effect of the very recent change in the mode of managing the revenues, universally, throughout Bengal by British Collectors, perhaps in exclusion totally of the class of former native agents in question, may not even yet be perfectly understood. At any rate, I have much to learn on this particular subject; for if all trust, management, and responsibility, hitherto vested in the native officers of the exchequer, be entirely withdrawn, they at least can do no wrong, and may not be proper objects of control; neither can their services, in any shape, be useful, in my own humble opinion, beyond the time that may be necessary to obtain their attestation to a few simple original accounts of revenue, two of the most essential of which were indicated by me in a letter to the Honourable Governor-General, in the month of April last. On the other hand, if any share of trust, management, and responsibility, be left with them, either in the collection of the revenues, framing accounts from original transactions, in the detail of zemindarry receipts from the country and payments into the khalsa provincial treasuries, or as the experienced depositaries of necessary local information, derived from actual practice, with inspection and use of the authentic original records confined generally within their own narrow circle; so I hope it will appear as reasonable as it is conformable to my wish, that that share be ascertained, with the names and offices of all the native Serishtadars, head Mutsuddies, and Canongoes, to be subjected to my control, specifying the present actual duties of each, with as much precision as may be thought necessary, to prevent the exercise of any improper or contestible authority or unintentional encroachment on the departments of other servants of the Company, who may also have a concurrent special control, for different purposes, over the same native individuals placed under mine. This appears the more requisite, as the Board have thought it proper to transmit an extract of the Honourable Governor-General and Council's letter, defining the nature and duties of my department, to the Preparer of Reports, Registers of the Canongoes' office, and Accountant-General to the Revenue department; which seems to indicate that the heads of these offices have hitherto virtually exercised a greater or less degree of control immediately over the inferior native officers of the khalsa, all of whom, in form, were probably considered to act in subordination to the Roy-Royan, now separately written to, apparently in his capacity of chief Mutsuddy under the Dewanny.

I have, &c.

Calcutta, (Signed) JAMES GRANT.
16th August 1786.

Agreed, That a perwannah be issued to the Roy-Royan, directing him to furnish the Board instantly with a list of all the native revenue officers acting under his authority, specifying the duties of each, respectively.

Agreed, that the head Canongoes be called on to furnish the Board instantly with a particular account of their duties, and those of the officers acting under them.

Agreed, That the further consideration of the functions appertaining to the office of the chief Serishtadar be postponed.

REGULATION VIII, A. D. 1793.

Regulation VIII, A. D. 1793.

Section 54. THE impositions upon the Ryots, under the denomination of abwaub, mahtoot, and other appellations, from their number and uncertainty having become intricate to adjust, and a source of oppression to the Ryots, all proprietors of land and dependent talookdars shall revise the same, in concert with the Ryots, and consolidate the whole with the assul into one specific sum. In large zemindarries or estates, the proprietors are to commence this simplification of the rents of their Ryots, in the pergunnahs where the impositions are most numerous, and to proceed in it gradually till completed, but so that it be effected for the whole of their lands by the end of the Bengal year 1198, in the Bengal districts, and of the fussily and willaity year 1198, in the Behar and Orissa districts, these being the periods fixed for the delivery of pottahs, as hereafter specified.

55. No actual proprietor of land, or dependent Talookdar or farmer of land, of whatever description, shall impose any new abwaubs or mhatoots upon the Ryots, under any pretence whatever. Every exaction of this nature shall be punished, by a penalty equal to three times the amount imposed; and if, at any future period, it be discovered that new abwaubs or mhatoots have been imposed, the person imposing the same shall be liable to this penalty for the entire period of such impositions.

56. It is expected that, in time, the proprietors of land, dependent Talookdars and farmers of land, and the Ryots, will find it for their mutual advantage to enter into agreements, in every instance, for a specific sum, for a certain quantity of land, leaving it to the option of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit. Where, however, it is the established custom to vary the pottah for lands according to the articles produced thereon, and while the actual proprietors of land, dependent Talookdars or farmer of lands, and Ryots, in such places, shall prefer an adherence to this custom, the engagements entered into between them are to specify the quantity of land, species of produce, rate of rent and amount thereof, with the term of the lease, and a stipulation that, in the event of the species of produce being changed, a new engagement shall be executed for the remaining term of the first lease, or for a longer period if agreed on; and in the event of any new species being cultivated, a new engagement, with the like specification and clause, is to be executed accordingly.

57. First. The rents to be paid by the Ryots, by whatever rule or custom they may be regulated, shall be specifically stated in the pottah, which, in every possible case, shall contain the exact sum to be paid by them.

Second. In cases where the rate only can be specified, such as where the rents are adjusted upon a measurement of the lands after cultivation or on a survey of the crop, or where they are made payable in kind, the rate and terms of payment, and proportion of the crop to be delivered, with every condition, shall be clearly specified.

58. Every Zemindar, independent Talookdar or other actual proprietor of land, and every dependent Talookdar, shall prepare the form of a pottah or pottahs, conformably to the rules above prescribed, and adapted to the circumstances of his estate or talook; and after obtaining the Collector's approbation of it (which approbation shall be signified by such officer superscribing the form with his name and official appellation), he is to register a copy of the form or forms in the Dewanny Adawlut of the zillah, and to deposit a copy in each of the principal cutcherries in his estate or talook. Every Ryot shall be entitled to receive corresponding pottahs on application; and no pottahs, of any other form, shall be hereafter held valid.

59. A Ryot, when his rent has been ascertained and settled, may demand a pottah from the actual proprietor of land, dependent Talookdar or farmer, of whom he holds his lands, or from the person acting for him; and any refusal to deliver the pottahs, upon being proved in the court of Dewanny Adawlut of the zillah, shall be punished by the court by a fine, proportioned to the expense and trouble of the Ryot in consequence of such refusal. Actual proprietors of land, dependent Talookdars and farmers, are also required to cause a pottah for the

Regulation VIII, A. D. 1793.

the adjusted rent to be prepared and tendered to the Ryot, either granting the same themselves, or entrusting their agents to grant the same. No farmer, however, without special permission from the proprietor of the lands, or (if the lands form part of a dependent talook) the dependent Talookdar, shall grant a pottah extending beyond the period of his own lease; nor shall any agent grant a pottah without authority from the proprietor or dependent Talookdar, or the manager of disqualified proprietors.

60. First. All leases to under-farmers and Ryots, made previous to the conclusion of the settlement, and not contrary to any regulation, are to remain in force until the period of their expiration, unless proved to have been obtained by collusion, or from persons not authorised to grant them.

Second. No actual proprietor of land or farmer, or persons acting under their authority, shall cancel the pottahs of the khode-khoost Ryots, except upon proof that they have been obtained by collusion, or that the rents paid by them within the last three years have been reduced below the rate of nirkbundy of the pergunnah, or that they have obtained collusive deductions, or upon a general measurement of the pergunnah for the purpose of equalizing and correcting the assessment. The rule contained in this clause is not to be considered applicable to Behar.

61. The proprietor of estates, and the dependent Talookdars and farmers of land in Bengal, are allowed until the end of the Bengal year 1198, and those in Behar and Orissa until the end of the fussily and willaity year 1198, to prepare and deliver pottahs to the Ryots, in conformity to the preceding rules; but after the expiration of the year 1198, no engagements for rent, contrary to those ordered, are to be held valid: and in the event of any claims being preferred by proprietors of estates or dependent Talookdars, farmers, or Ryots, on engagements wherein the consolidation of the assul, abwab, &c. shall appear not to have been made, they are to be nonsuited with costs.

A. D. 1796. REGULATION III.

A Regulation for excluding from the Jurisdiction of the Court of Wards, certain Descriptions of landed Estates belonging to disqualified Landholders; and for declaring the Rules in Section V, *Regulation* XLIV, 1793, *to extend to the cancelling wholly the Leases of those under-Farmers, a part only of the Land included in whose Leases may be sold for Arrears of Revenue.—Passed by the Governor-General in Council, on the 22d April* 1796; *corresponding with the* 13*th Bysaak* 1203 *Bengal era; the* 30*th Chyte* 1203 *Fussily; the* 13*th Bysaak* 1203 *Willaity; the* 30*th Chyte* 1853 *Sumbut; and the* 13*th Showaul* 1210 *Higeree.*

Regulation III, A. D. 1796.

Regulation X, 1793, exempting the lands of disqualified proprietors from sale of arrears of public revenue accruing whilst under the management of the Court of Wards, instances have occurred in which individuals have transferred their estates to their minor sons, in order to bring the lands under the jurisdiction of that court. As the admission of transfers of this description would not only be inconsistent with the object of the said Regulation (which was intended for the security of the property of disqualified persons succeeding to estates in the regular course of inheritance, on the demise of the party from whom they might inherit), but would also enable every individual, the revenue assets of whose estate might be diminished by mismanagement, or from other causes, so as to be inadequate to the payment of the public demands, to bring his estate under the jurisdiction of the Court of Wards, by a real or fictitious transfer of it to a minor son, or other disqualified person, and thereby, in fact, not only compel Government to undertake the management of his estate, but also to submit to a loss equivalent to the deficiency in its revenue assets; and doubts having been entertained whether the rules in Section V, Regulation XLIV, 1793, extend to the cancelling wholly the leases of those under-farmers, a part only of the lands included in whose leases are sold for arrears of public revenue; the following rules have been enacted.

Ordinary jurisdiction of the Court of Wards declared to ex-

II. The ordinary jurisdiction of the Court of Wards is declared to extend to such estates only as devolve to disqualified landholders in the regular course of inheritance

Regulation III, A. D. 1796.

inheritance, on the demise of the party from whom they inherit the same; and all landed estates, whether subject to or exempt from the payment of revenue, which have or may become the property of any disqualified landholder, by purchase, gift, or in virtue of any other right, excepting that of inheritance, as aforesaid, are declared exempt from the jurisdiction and authority of the Court of Wards, and if subject to the payment of public revenue, shall be liable to sale for arrears thereof, and all other demands on the part of Government, in the same manner as if the proprietor or proprietors were not under any disqualification. Provided however, that the above rule shall not be construed to extend to exempting from the jurisdiction of the Court of Wards, any lands the property of a disqualified landholder now under their charge, which did not devolve to him or her in the regular course of succession, as aforesaid; nor to subjecting any such lands to sale for arrears of revenue, on account of the period during which they have been, or may be, under the charge of the court; and provided also that it shall be competent to the Governor-General in Council to commit to the charge of the Court of Wards any estate paying revenue to Government, being the sole property of any disqualified person, or of any two or more persons, both or all of whom may be disqualified, although the same shall not have descended to such person or persons in the regular course of inheritance, as aforesaid; and also any lakheraje lands belonging to such proprietor or proprietors, whenever the same shall appear to him for the interests of Government and proprietor or proprietors; and such estate and lands, so committed to the charge of the Court of Wards, shall be exempt from sale for arrears of revenue accruing whilst they shall be under the charge of the court, and shall be considered, in all respects, as far as regards the management of them by the court, the same as if they had devolved to the proprietor or proprietors in the regular course of inheritance as aforesaid, and the proprietor or proprietors shall, in all respects, be treated by the court accordingly.

tend to such lands only as devolve to the disqualified proprietors by inheritance, on the demise of the party from whom they inherit.

Exception with respect to lands of other descriptions belonging to disqualified proprietors, which may be now under charge of the court, or

which the Governor-General in Council may hereafter commit to the charge of the court, under the power hereby reserved to him.

III. The rules contained in Section V, Regulation XLIV, 1793, are hereby declared to extend to the cancelling wholly the leases of those under-farmers, a part only of the lands included in whose leases may be sold for a discharge of arrears of public revenue.

Leases of under-farmers, a part only of the lands included in whose leases are sold for arrears, declared cancelled under Section V, Regulation XLIV, 1793.

EXTRACT BENGAL REVENUE CONSULTATIONS,

The 1*st July* 1815.*

Board of Commissioners.

To the Honourable N. B. Edmonstone, Esq. Vice-President in Council;
Fort William.

Honourable Sir:

Letter from the Board of Commissioners, 30th May 1815.

1. Having maturely considered the extract of a letter from the Honourable the Court of Directors, dated 29th January 1813, transmitted to us with the Chief Secretary's letter of the 11th September 1813, we have now the honour to lay before Government such remarks and suggestions as occur to us on the subject.

2. The recognition of the right of property in the Zemindars, at the first introduction of the British Government into the Ceded and Conquered Provinces, the legislative enactments declaratory of such recognition, and the successive settlements made, in consequence, with the Zemindars, as actual proprietors of the soil, have left it no longer in the option of Government to recur to the cultivators of the soil, and to introduce the system of Ryotwarry settlements as a general measure. The adoption of it is, therefore, confined to those few instances, where no obstacle is opposed by the undeniable claim of the Zemindar, in consequence either of his declining to engage or of his being excluded under any particular circumstances, or of no Zemindar being known and forthcoming. In the former instances, the measure can only be considered as a temporary alternative, in lieu of the usual recourse to a farmer, since the re-entry of the Zemindar is secured to him by law, on the expectation of the short period to which the orders of the Honourable Court of Directors have

Letter from the Board of Commissioners, 30th May 1815.

restricted all leases, on the cessation of the particular grounds of exclusion. In the latter instance, a recourse to the measure will be frequently barred, by the preferable right which the regulations for the formation of the original settlement in these provinces have vested in the farmers of the first settlement to a renewal of these engagements *ad infinitum*, where no better title may be forthcoming.

3. The permanent settlement in the province of Benares with the Zemindars, as proprietors of the soil, and the right of re-entry on the Tushkees Jumma, at the expiration or avoidance of the lease, in all lands originally let to farm, which is secured by law to the ousted Zemindars, preclude the adoption of a ryotwarry settlement, in any instance except where no zemindarry claim may be forthcoming to a lapsed farm.

4. In all cases of the exclusion of the Zemindar, in consequence of his refusal to engage on the terms demandable from him under the provisions of the existing Regulations, a further obstacle arises to the introduction of a ryotwarry settlement, from the difficulty of inducing the tenants to come forward. Independently of any attachment on their part towards the Zemindar, or of any disinclination in them to contribute directly to his exclusion, they are sufficiently awake to and provident of their own individual interests, not to run the risk of incurring his future resentment by engaging directly with Government in opposition to his wishes.

5. The occasional instances of the collection of the rents from the tenants directly by the officers of Government, in case of the attachment of an estate preparatory to the sale of it, or in consequence of a precept from the courts of judicature, do not offer an opportunity for the introduction of a ryotwarry settlement, as the connection between Government and the tenants is only temporary, and the Regulations have already prescribed the terms on which the rents of such estates are to be collected. But the invariable result of the direct interference of the officers of Government, in the collection of the mofussil rent of each individual jotedar, in all such instances, may furnish grounds for estimating the probable failure of every arrangement of minute detail, where the ministry of native agents may be necessary: and however few the instances in which a ryotwarry settlement can be adopted, the ministry of native agents, in the present constitution of the revenue branch of service in these provinces, appears unavoidable.

6. Some instances have, indeed, occurred, and may occur again, while the assessment of these provinces is not declared permanent, in which the ryotwarry settlement on a large scale might be introduced. The instances here alluded to are some large estates, the proprietors of which have been disqualified by minority or mental incapacity; the pergunnah of Khyragurh, and some considerable talooks which have become the property of Government by purchase on their exposure to sale. But the impossibility of the Collector, consistently with his other very important avocations, superintending personally the adjustment of the mofussil jummabundy, mussahut, nuzerandaz, and kunkoot, at two or three periodical returns in each year, has induced a recourse, in preference, to the system of mouzawarree or mokudumee settlements, by leasing such village separately, or any cluster of connected villages, to the Mokuddum or principal resident tenant, on specific engagements for a term of years. The successful result of this plan, particularly in the punctual realization of the rents during five years, in the extensive estate of the disqualified proprietor of mauda, to the amount of four lacks of rupees annually, on a village settlement formed by Mr. Christian, will be a sufficient proof of the solidity of mokuddumee arrangements.

7. The same impossibility of a direct superintendence, on the part of the Collector, in a few khas villages dispersed through every pergunnah of his jurisdiction, has led to the adoption of the same system of mokuddumee settlement, in every practicable instance where the party entitled to engage may have declined it, or where no party possessed of a preferable title to engage may be forthcoming. But, in the former cases, the same difficulties occur in drawing forth the Mokuddums to engage directly with Government, as have been already noticed in regard to the tenants of recusing Zemindars; and without the

Letter from the Board of Commissioners, 30th May 1815.

the occasional resource of farmers, competent by their capital and industry of counteracting the influence of the Zemindar over the fears of his tenants, Government must be left wholly at the mercy of the landed proprietors in regard to the terms of the settlement.

8. The success of a ryotwarry settlement appears to depend altogether on European agency, and the efficacy of such agency must depend on the contraction of the sphere of its superintendence. No arguments can be requisite to prove that the same energy of supervision cannot be extended to a district of twenty-five lacks, which may be exercised in a single pergunnah; and although the nature of the landed tenures in these provinces, as established by law, does not admit of the general introduction of ryotwarry settlements, a similar multiplication of European agency would, even in the present state of landed property, be productive of the greatest benefits, both to Government and to the Public, in the suppression of those abuses to which all native ministry is liable. To judge by the experience of six years, the punishment of a convicted Tehsildar appears to have no effect in deterring even his immediate successor from following the same course of peculation.

9. The division of every district of these provinces into assistant collectorships of about four or five lacks each, subordinate to the principal Collector, whose immediate jurisdiction or huzzoor tehsil should, exclusive of large estates, the proprietors of which might prefer paying their rents at the Sudder treasury, be restricted to the same limit, would supersede the necessity of employing native Tehsildars, whose present establishments would defray the whole expense of the proposed appointments. But even if it should not be found practicable to dispense altogether with the Tehsildars at the commencement, any additional expense attending the measure would be more than counterbalanced by the probity with which the revenue would be administered, and by the insight which would be obtained into the characters and resources of every landholder.

10. The British Government is principally known to these provinces through the unpopular measure of the compulsory sale of lands and the more ungracious medium of the adawluts. But however invidious the character of tax-gatherer may be, a Collector has so many means and opportunities of doing good, that popularity is within his reach. A facility of access, conciliating manners, great temper, and above all, a scrupulous adherence to his word, will ensure to him the confidence and attachment of the landholders. A Judge and Magistrate may, indeed, be respected and esteemed for his public virtues; but the nature of his office precludes that personal converse with the natives at large, which might bring his private virtues into general notice. A Collector, on the contrary, will find the performance of his duties facilitated to himself, and rendered useful to the public, in proportion as he extends his direct intercourse with the landholders, and even with the tenantry of his district, and the intimacy of the intercourse will necessarily be in proportion to the contracted sphere of its operation.

11. Examples might, indeed, be cited, even in the present extent of the districts in these provinces, of Collectors who would be found to have practically realized what is intended to be enforced in the preceding paragraph. But the naming them might imply an invidious distinction; and we may be permitted to observe, as a general principle, without any disparagement of the gentlemen who now fill the revenue situations in these provinces, that the present districts are of such a size as to weaken the beneficial effects of a Collector's direct influence.

12. It may be proper to point out some of those abuses which the introduction of a greater number of European officers is expected to remove: unlimited exactions, in the shape of tulubana, sheanquee, bhete, nuzeranna, &c.; irrecoverable balances thrown upon Government by pretended khas management, of which the Tehsildar and landholder divide the profit; and on the occasion of a general settlement, a combination between them to defraud Government, by fictitious defalcation of assets. The extent of these fraudulent practices is not easily estimated; but there can be no doubt that an assistant Collector at Etawah

Letter from the Board of Commissioners, 30th May 1815.

Etawah would have saved to Government, at the expiration of the quartennial settlement, a loss of one lack and a half of rupees, in that and the neighbouring pergunnah of Lucknow only.

13. If the strength of a government depends on the attachment of its subjects, and if that attachment can only be acquired by making the system of Government practically beneficial to them, an easy method offers for effecting the object, by bringing into full scope the benefits which that system holds out, and by obviating those abuses through the medium of which it is now only known in its perversion. While Government is daily called upon to enact additional penalties for the suppression of crimes, and to accumulate expensive establishments in aid of the police, it naturally occurs that any measure which should tend to meliorate the situation of their subjects, by recalling them to the arts of peace and to habits of industry, through the influence of a direct intercourse with the European officers, must be more effectual than all acerbation of punishments or multiplications of tribunals.

We have, &c.

Board of Commissioners, (Signed) E. COLEBROOKE.
Furruckabad, 30th May 1815.

P. S. Having done ourselves the honour to submit this address to the perusal of the Right Honourable the Governor-General, we beg leave to annex two explanatory statements which have been prepared on his lordship's requisition, for the purpose of being laid before him.

(Signed) E. COLEBROOKE.

Explanatory Statement submitted to his Excellency the Right Honourable the Governor-General.

Explanatory Statement by the Board of Commissioners, 30th May 1815.

In the letter submitted by the Board, the comparative advantages of the ryotwar over other settlements are in a great measure admitted; but reasons are given why, under our present system, it could be introduced but partially, without offending against existing engagements or legislative pledges: and it is also stated, that at any rate our present European establishments are inadequate to its effective execution. The abuses incident to the farming system have been every where felt and acknowledged; and in the same manner as Colonel Munro, at Madras, adopted the ryotwar settlement to avoid them, so have we latterly given the preference to the mokuddumee, where circumstances may have prevented a settlement with the proprietors. The mokuddumee settlement is the ryotwar, adapted to our limited agency, and the benefits of it have been felt whenever sufficient personal superintendence has been devoted to it. That the system has not been more generally followed, and that its advantages where introduced have not been universal, must be attributed to the following, amongst the other causes, stated by the Board.

1st. Our zillahs are of that extent, that it is impossible a Collector can become personally acquainted with each individual Mokuddum, with the capability of his lands, his influence over the other Ryots, or any of the other circumstances connected with him. Native agency is necessary in every stage. The Omlah introduce each Mokuddum to the Collector, the Putwarry furnishes the accounts by which the resources of the village are judged of, and in many cases to touch the nuzur is all the personal intercourse he has had with the Collector.

2d. Collectors are seldom long enough at a zillah to acquire an adequate acquaintance with its inhabitants or local information of any sort; neither are they all of equal judgment or general information. This is particularly felt at present, when the judicial line runs away with so large a proportion of the best public officers.

3d. A mokuddumee settlement, where not made with a proper person, and when not subject to the constant superintendence of the Collector, would become

Explanatory Statement by the Board of Commissioners, 30 May 1815.

come a farm in effect; for the Mokuddum is the organ of assessment to the other Ryots. He adjusts the jumma of each, and having the sole responsibility may assume all the powers of a farmer, unless restrained by considerations of private friendship and fellow-feeling.

2. All these arguments, however, resolve themselves into the insufficiency of our European agency; and if this is found insufficient for a mokuddumee, how much more so would it be for a ryotwar settlement, in which a personal acquaintance is necessary with each individual cultivator, and at least nuzurundauz of his land must take place every year, if not at every planting season? If, therefore, the Court of Directors wish this system to be introduced, or even if the more limited mokuddumee is to be extended, a large addition to our European agency is obviously necessary. Native agency has been universally deprecated. It was the number of European assistants that enabled Colonel Munro to carry it on with effect; and until our Collectors are, in some way, furnished with equal assistance, it will be impossible that they should be able to introduce the system with any hope of success.

3. Experience has shown, that the principles of no natives are proof against the temptations of a situation giving any concern with land or with the land-revenue. This has been felt so strongly, from the time of our first concern with the administration of the country, that we have every where felt the necessity of abolishing the office of Tehsildars, as soon as ever we could do without them. Government have, however, at all times felt a repugnance to this measure, from feeling that it was almost the only situation in the Revenue department open to natives of respectable character and family. The reason of this want of principle, comparatively, with that possessed by Europeans, is evident; for the latter can have no personal interest in the land or its possessors, while the Tehsildar looks to his situation as furnishing the means of securing for his family a landed property, besides enabling him to provide for a number of poor dependents. This can only be done by intrigue; and considering the stake and the means within his power, no control can be so efficient as to prevent his hazarding an attempt. It is certainly to be much regretted, that our system leaves so few situations open to our native subjects; but still they should feel gratitude to us for leaving to them the exclusive possession and enjoyment of the land. The balance is certainly in their favour, even taking their number into the calculation, and it is believed that, even should the Tehsildarees be abolished, the natives would be pretty sensible that they had forfeited the situation by misconduct. Should, however, the immediate and total abolition of these offices be thought precipitate, the new system might be introduced, in the first instance, partially, or so as to supersede the present, as the Tehsildarees might fall vacant. This would be attended with the great advantage of enabling the natives, as well as ourselves, to compare each system in its operation; and should the comparison be in our favour, besides greatly strengthening the attachment of the natives to us, it would bring more home to them the conviction of the necessity of substituting European agency for their own. The trial might be made, for instance, in the Bareilly district, by doubling the amount (five lacks) to be allotted to each assistant Collector, leaving the agency of the Tehsildars to be employed in the collection of one half of the district.

4. Prior, however, to forming any determination on the subject, it will be necessary to ascertain at what rate per centage on the whole jumma the collection may be expected to be made under the system now proposed (of establishing assistant collectorships of every five lacks, the whole to be under the superintendence of the Collector at the Sudder station). An estimate of this is wanted, compared with the rate at which Colonel Munro realized his assessment (seven and a half per cent.), and also with the rate at which the revenue of these provinces is at present realized. An estimate is also wanted of the amount which may be saved by the reduction of the Tehsildaree establishment, of the degree and period in which this may be effected, and of the proportion this saving will bear to the expense of the proposed additional establishments.

Explanatory Statement by the Board of Commissioners, 30 May 1815.

5. There is also a consideration which must necessarily weigh materially in this question; and that is, the capability of supplying so many assistant Collectors in the present state of the civil service, without depriving the judicial line of so many useful Registers. A more remote consideration also offers itself, whether in the event of a supply of covenanted servants equal to this demand being sent from Europe, the ordinary scale of promotion will be such as to become an object with the assistants to enter the Revenue line.

(Signed) H. G. CHRISTIAN,
Acting Secretary.

Board of Commissioners,
Furruckabad, 30th May 1815.

Explanatory Statement submitted to His Excellency the Right Honourable the Governor-General.

1. The two subjoined statements will shew the present establishment of general collectorships, the amount of the mofussil tehsildarees which might be ultimately retrenched on the appointment of assistant Collectors, and the expense which would be incurred by carrying the latter measure into full effect.

2. The present establishments, exclusive of those charges which do not directly appertain to the collection of the land revenue, amount to Rupees 1,27,651 per mensem, or Rupees 15,31,812 per annum, which on a revenue of above three crores does not exceed five per cent. In the last year's accounts the land revenue actually realized stands at Rupees 313,60,195, and the charges of collection, including the Board of Commissioners, at Rupees 20,29,690, being something less than six and a half per cent. Every source of revenue besides the customs are there stated at Rupees 326,17,386, and the charges of every description, exclusive of pensions, at Rupees 22,83,215, being somewhat less than seven per cent.

3. The amount of the mofussil tehsildarees, which it is conceived may be retrenched on the adoption of this measure, is Rupees 65,868 per mensem, and the expense of carrying the measure into full effect is calculated at Rupees 54,250. In this calculation an extra establishment, as per annexed statement, is allowed to each assistant Collector, inclusive of Burkundosses, equal to the average number now entertained in every two tehsildarees. But supposing that it should be found necessary, at the first introduction of the measure, to retain nearly half of the present mofussil establishments, the temporary increase of expense will not exceed Rupees 30,000 per mensem, or four lacks per annum, and the entire charge of collection will still fall within Colonel Munro's estimate of seven and a half per cent.

4. It is evident that the state of the civil service will not admit of the requisite supply of thirty-five assistant Collectors for carrying the measure into full effect. But as the settlement of Benares has been declared permanent, the measure may be dispensed with in that province, and the introduction of it into the Ceded and Conquered Provinces may be made gradually, such zillahs and portions of zillahs being originally selected for the experiment where the assistance may be more particularly needed.

5. In this selection the assistant Collector proposed for the northern pergunnahs of zillah Furruckabad, and two of the assistant Collectors proposed for each of the zillahs of Alligurh and Etawah, appear to be most urgently needed, exclusive of Mr. Chamberlain and Mr. Forde, who are already in charge of the northern pergunnahs of Seharunpore and the southern division of Goruckpore. The stations proposed for these five experimental appointments to be as follow:

Zillah Allygurh	Saidabad, Secundra Rao.
Zillah Etawah................	Shekoabad, Khas Gunge.
Zillah Furruckabad.........	Putteealee.

6. Although

Explanatory Statement by the Board of Commissioners, 30 May 1815.

6. Although it has been above suggested to postpone the introduction of assistant Collectors into Benares, it may be observed that, notwithstanding the permanency of the settlement, one Collector is wholly inadequate to the sole charge of so extensive a province; and were it not for the permanency of the settlement, which precludes every additional source of revenue towards the reimbursement of additional charges of management, there can be no doubt that the interests of Government, and the well being of the community at large, would be materially furthered by a subdivision of the province into three collectorships, corresponding with the three adawluts.

General Establishment of the several Collectorships, exclusive of Stamps, Abkarry, Pensions, &c.

Benares ....Rupees	12,732
Allahabad	8,568
Bareilly	7,348
Cawnpore	9,988
Etawah	8,639
Furruckabad	6,668
Goruckpore	9,428
Moradabad	10,971
Shahjehanpore	7,582
Agra	8,704
Alligurh	11,594
Bundlecund	13,141
Seharunpore	12,288
	1,27,651 or per annum 15,31,812

Tehsildarry Charges, exclusive of Huzoor Tehsil, which may be retrenched on the Appointment of Assistant Collectors.

	Rupees.			Rupees.
BENARES	4,556			
9 Tehsildarries, at 400 to 500		5 Assist. Collectors at 800	4,000	
2 Ditto at 200 to 300		Establishment for ditto 450	3,750	
		Burkundazes, &c.... 300		7,750
		750		
ALLAHABAD	3,479			
7 Tehsildarries, at 400 to 500		3 Assist. Collectors at 800...	2,400	
2 Ditto, at 200		Establishment	2,250	
				4,650
BAREILLY and SHAJEHANPORE	6,988			
19 Tehsildarries, at 400 to 500		3 Asssistant Collectors		4,650
CAWNPORE	5,733			
12 Tehsildarries at 400 to 500		3 Assistant Collectors............		4,650
ETAWAH	4,058			
7 Tehsildarries, at 500 to 600		3 Assistant Collectors...........		4,650
1 Ditto, at 300				
FURRUCKABAD	2,458			
5 Tehsildarries, at 400 to 600		1 Assistant Collector.........	800	
		Establishment	750	
				1,550
GORUCKPORE	4,357			
16 Tehsildarries, at 200 to 400		2 Assistant Collectors......	1,600	
		Establishment	1,500	
				3,100
MORADABAD	6,590			
10 Tehsildarries, at 400 to 500		3 Assistant Collectors		4,650
13 Ditto, at 200 to 300				
Carried forward.........	38,957	23 Carried forward......		35,650

Brought

Explanatory Statement by the Board of Commissioners, 30 May 1815.

	Rupees.			Rupees.
Brought forward	38,957	23	Brought forward	35,650
AGRA	4,111			
9 Tehsildarries, at 400 to 600		2	Assistant Collectors	3,100
ALLIGURH	7,538			
4 Tehsildarries, at 700 to 800		4	AssistantCollectors … 3,200	
10 Ditto, at 400 to 500			Establishment … 3,000	
				6,200
BUNDLECUND	7,861			
8 Tehsildarries, at 750		4	Assistant Collectors	6,200
3 Ditto, at 500 to 600				
SEHARUNPORE	7,671			
9 Tehsildarrries, at 400 to 500		2	Assistant Collectors	3,100
5 Ditto, at 600 to 700				
	65,868	35	Assist. Collectors	54,250

Proposed Establishment for the Assistant Collectors.

English Writer	60	
Sherishtadar	80	
Peskar	30	
Huzanchee	30	
Record-keeper	30	
Mohurrer	15	
Seeah Nurvees	15	
Wasil Baque Nurvees	15	
Two Motusuddies, at 10	20	
Nagree Nurvees	10	
Toledar 15, Purkhye 7	22	
Dufturie	8	
Nazir	15	
Naib	8	
Ten Peons	30	
Bhester 4, Furaush 5, Sweeper 3	12	
Contingencies	40	
	440	
Two Jemmadars, 100 Burkundauzes	310	
		750

Board of Commissioners,
Furruckabad,
30th May 1815.

(Signed) H. G. CHRISTIAN,
Acting Secretary.

The Vice President in Council observes, that the above letter from the Board of Commissioners requires no order.

MADRAS REVENUE SELECTIONS.

EXTRACTS REVENUE LETTER *from* FORT ST. GEORGE, *Dated 24th October*, 1808.

Revenue Letter from Fort St. George, 24 October 1808.

Par. 4. We had the honor to acquaint you, in our dispatch dated the 24th December, 1807, that we had too much reason to apprehend that an error had occurred in fixing the amount of the permanent settlement of Dindigul.

5. We have received a very long and able report on this subject from Mr. Hodgson,* who was deputed, as we apprized your Honourable Court, to conduct a local investigation of the causes of the failure of that assessment.

6. Your Honourable Court will observe, that in the report which Mr. Hodgson has laid before us of the result of his examination, he has given a short history of the district from such materials as he was enabled to collect, and that he has traced the different modes of management which obtained previously to the cession of it to the Company.

7. From the information which has been submitted by Mr. Hodgson, it appears that the revenue has been realized from the punjah, or high lands, in money, and from the nunjah, or lands on which the crops are usually inundated, the Government had always received a share of the produce until the territory was transferred to the Company. From the conquest, in 1792, to the establishment of field-rents, in 1799-1800, Mr. Hodgson observed that the inhabitants of the villages generally contracted to take the whole or a portion of the circar share for money, and that the remainder was received into store. At one time the district was rented by divisions to one person: the villagers were at liberty to take their share only in kind, or to contract with the renter for the whole produce, paying him a value mutually agreed on for the circar share.

8. The revenue from the high lands, as before observed, was collected in money. The rates of assessment were regulated both by the extent and quality of the land. They are stated to have differed in a large proportion of all the villages in the district, if not in each village, from circumstances which are explained in the report to have been connected with attempts, on the part of the ruling authority, to enhance the assessment, and with the usual means of counteraction practised on the part of the inhabitants in opposition to arbitrary authority.

9. The same causes have been described to your Honourable Court as producing similar effects in most of the provinces subject to this Government, previously to their acquisition by the Company.

10. Mr. Hodgson has traced the systems followed in realizing the revenue in detail, in order to shew the effect which they may have had on the amount of the permanent settlement, and in producing its ultimate failure in the province of Dindigul; and he has been led into a comparison of the landed tenures in that district with those of your other possessions, in which he has traced a general similitude.

11. With this view of the tenure by which the cultivators hold possession of their lands, Mr. Hodgson has connected a discussion of the limited rights of Zemindars; and we doubt not that your Honourable Court will derive satisfaction from the clear and conclusive manner in which Mr. Hodgson has traced this subject.

12. Without pursuing this question further, we shall return to the examination of the details of the settlement.

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* Consultation, 16th August.

Revenue Letter
from
Fort St. George,
24 October 1808.

13. The introduction of a field rent on survey, applied to the punjah or dry lands, was, in fact, a continuation of the system to which the inhabitants had been accustomed: but by establishing an uniformity of land measure it corrected the abuses which had crept into the administration of the revenue from the causes before described, it equalized the assessment and must have augmented the payments of some of the inhabitants, while those of others were reduced; but it was intended to have generally a more favourable operation than the former modes of collection. "But the introduction of the survey "field-rents on nunjah or paddy land," as stated by Mr. Hodgson, "was a positive innovation on ancient custom, introducing a responsibility hitherto "unknown."

14. It does not appear that the survey rates of assessment on any of the descriptions of land were excessive, although the purchasers of the estates were induced, in many instances, to lower them; for while a combination of causes may be assigned for this measure, the fact that Mr. Hurdis made his collections according to these rates before the estates were sold, and that his successor, Mr. Parish, collected the revenue from the cultivators by the same rule after the sequestration of the estates, neither of those gentlemen having experienced any difficulty in realizing the demand, stands as a proof that the survey rates were adjusted with accuracy, in regard to the quality and extent of the land while under cultivation. It is also satisfactory to know, that these rates have served as a protection to the Ryots from oppressive exaction, and that although disappointment has been experienced in the failure of the intended permanent settlement, the resources of the cultivators have not been impaired.

15. In pursuing the subject of the settlement of that province, it is apparent that the rapid advancement of the revenue under the management of Mr. Hurdis, and the settlement which he concluded with the inhabitants for three years (the last terminating in fusily 1214), were so disproportioned to the former accounts of the revenue, as to destroy all grounds of comparison; but the result of the triennial settlement would appear to have been almost exclusively relied on, in determining the amount of the permanent demand.

16. Mr. Hodgson has ascribed this mode of proceeding to oversight, concluding that it never could be the intention of the Board of Revenue to depart so widely from the principles prescribed for the permanent settlement, or from their practice in all former settlements, where an average of the collections for a period of years had invariably formed the basis of the calculation, although contingent circumstances might be taken into consideration and allow some deviation from the result.

17. In the instance of Dindigul, it appears that the proposed permanent assessment partook too much of the nature of an estimate founded on the ultimate survey valuation of the lands, and on the engagements entered into with the inhabitants for a triennial lease; engagements which had only been partially discharged at the time when the estates were disposed of at a fixed rent, and in which the inhabitants ultimately failed. The expectations of the inhabitants and those of the Collector were too sanguine, and were liable to be defeated by an adverse season.

18. The triennial settlement formed by Mr. Hurdis amounted for the first

year to .... Star Pagodas	1,04,749
For the second	1,18,292
For the third	1,31,315
	3,54,356
The average was, ...Star Pagodas	1,18,118

Mr. Hodgson has stated, that "this average of Star Pagodas 1,18,118 was "what the Collector proposed as the permanent jumma. This proposed jumma was, as already stated, 54 15/16 per cent. above the average of fusilies 1206, "1207, and 1208; 21 15/16 per cent. above the average of fusilies 1209, 1210, "and 1211; and only 7 9/16 below the average of fusilies 1212, 1213, and 1214; "and 10 12/16 per cent. below the ultimate survey value.

". The

Revenue Letter from Fort St George, 24 October 1808.

" The Board of Revenue, by adopting the ultimate survey value as the data " on which to calculate the sum necessary for charges of collection and profit, " and to meet the contingencies of adverse seasons, only reduced the Collec- " tor's proposed jumma, which stood so high in comparison with all former " receipts, in the sum of

" receipts, in the sum of .... Star Pagodas	8,929
" Their proposed jumma being..	1,09,189
" And the Collector's	1,18,118

" The ultimate survey value, as above, was..........................	1,31,315
" From which deduct the permanent jumma proposed by the " Board	1,09,189
" Difference, being $16\frac{3}{16}$ per cent.	22,126

" It is only further necessary to compare this ultimate survey-rent with the " beriz at former periods, beginning with the management of Mr. Hurdis, in " fusily 1206.

	Fusily.	Star Pag.	F.	C.
" Collected..	1206 or 1796-97	70,797	23	6
	1207 or 1797-98	76,020	24	4
	1208 or 1798-99	81,886	1	53
	1209 or 1799-1800	82,913	8	57
	1210 or 1800-1801	97,468	34	34
	1211 or 1801-1802	1,10,175	22	16
	1212 or 1802-1803	1,22,109	14	29
	1213 or 1803-1804	1,30,041	4	54
" Made over to "proprietors.	1214 or 1804-1805	1,31,315	14	12

" After this exposition," Mr. Hodgson observes, "it must be admitted, " that the deduction from the resources or collections, as stated in the public " accounts, ought to have been more in the one case than in the other; that " in the case of a previous ryotwar collection, sixteen deducted from the hun- " dred, which appeared in the accounts, would only give a benefit of sixteen; " but that sixteen deducted from every hundred, under the collections which " appeared in accounts from large rents, or village rents, would give a benefit " exceeding sixteen in all, the sum which had been the renter's profit and " charges, and which might amount from ten to fifteen or twenty per cent. " more.

" In elucidation of this reasoning, I have, in an appendix, subjoined an ab- " stract of the permanent settlement of all the government lands settled in " perpetuity, shewing the nature of the data on which the permanent rent was " determined, the rate of deduction in favour of the proprietors from that " data, and the per-centage that those deductions bore to each of the items of " account.

" From a review of all these documents, I have no hesitation in declaring " my conviction that the amount of rent fixed on the estates of Dindigul was too " high; because the deduction, small in amount (viz. about sixteen per cent.) " was not made on any average produce but from an estimated rent, higher " than the country had ever yielded since it came into the possession of the " Company, while in all other districts, with more or less variation, the deduc- " tions in favour of proprietors had been made from the average revenue of " several years."

19. The foregoing extracts from Mr. Hodgson's report appeared to us conclusive; and although it is to be regretted that the error escaped detection before the jumma was declared permanent, it is impossible to resist the conviction, that the principles of the permanent settlement were entirely misapplied in the instance of Dindigul, and that a revision of the assessment has become indispensably necessary.

Revenue Letter
from
Fort St. George,
24 October 1808.

20. It is to be observed, that a series of adverse seasons succeeded the permanent settlement of Dindigul, and no doubt contributed, in a great degree, to its failure; but it cannot be denied, that the allowance made in favour of the Zemindars was too small, and that although their payments might have been more considerable in better seasons, the expectations that they could have continued to discharge the demand of Government from the produce of their estates was absolutely hopeless.

21. Under all the circumstances connected with this failure, it will be satisfactory to your Honourable Court to observe that the Collector has been enabled to realize a revenue from the district, during the three years of fusilies 1214, 1215, and 1216, the average of which * falls below the average gross collections of the three preceding years, † when the collections were the highest, only fourteen per cent., and may therefore be considered equal to the amount which would have been received from the districts, had the principles of the permanent settlement been correctly applied.

22. The consequences of the error committed in declaring the revenues of the province of Dindigul permanent at the amount which has been stated, have therefore, as observed by Mr. Hodgson, been confined to the loss entailed on those persons who speculated in the purchase of the estates.

23. Mr. Hodgson brought the cases of these persons under our particular consideration. In consequence of the failure of all attempts to dispose of the estates by public sale, the persons of the purchasers were kept under restraint; and as it was clearly established that the district had been over-assessed, Mr. Hodgson recommended that they should not be made the sufferers, that they should not only be liberated from restraint, but that the amount of the premium and of their payments above the collections from their estates should be repaid to them. The sum, your Honourable Court will observe, is stated at Star Pagodas 14,557,2,30.

24. Mr. Hodgson also proposed that a remission on the permanent assessment of the estates which had been purchased by the Poligars to increase their lands, should be made in their favour to the extent of the over-assessment.

25. With regard to the purchasers of the estates whose persons were in confinement, we had authorized their liberation, on the recommendation of the Board of Revenue, on condition of their relinquishing all claim to the estates; but as the accounts on which the jumma was formed were open to their inspection when they purchased the estates, and as they had consequently the means of estimating the eligibility of their speculation, we did not feel ourselves called upon to indemnify them for its failure.

26. With regard to the proposed remission in favour of the Poligars, although it is apparently founded in justice, we did not think proper to authorize the measure without a reference to the Board of Revenue, as there may be reasons connected with the local advantages of those estates, and with the means of the Poligars to draw forth their resources at present dormant, which may render it inexpedient.

27. Your Honourable Court will observe, that Mr. Hodgson has taken the opportunity of pointing out several parts of the Regulations which have been found to be defective or to require explanation, and has submitted a draft, containing the necessary modification, on which we have deemed it proper to require the opinion of the Board of Revenue.

28. The intended permanent settlement of the revenues of Dindigul having entirely failed, it became necessary to consider the measures proper to be pursued for realizing the future revenue. It was proposed by the Collector, and recommended by the Board of Revenue, that engagements should be entered into with the inhabitants for a village rent for three years. The adoption or rejection of the measure having been confided to the discretion of Mr Hodgson, that gentleman authorized the Collector to conclude the settlement, for reasons stated in his report, which we consider to be satisfactory.

29. At

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* Star Pagodas 84,119,24,15

† Star Pagodas 98,077,0,44.

Revenue Letter from Fort St. George, 24 October 1808.

29. At our consultation of the 12th August, we took into consideration the report of the Board of Revenue on the above triennial settlement, which appearing favourable, under the stated circumstances, we approved and confirmed.

30. We have the honour to subjoin a statement, extracted from the report of the Board of Revenue, which shows a comparison of the settlement concluded by Mr. Parish, with the amount of the permanent settlement.—

	First Year, or Fusily 1217.			Second Year, or Fusily 1218.			Third Year, or Fusily 1219.		
	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.
Twenty-nine estates, rent	63,318	9	19	78,020	36	35	81,504	30	65
Six ditto, in possession of the Zemindars, at the permanent rent	17,844	31	70	17,844	31	70	17,844	31	70
Total	81,162	41	9	95,865	26	25	99,349	20	55
Permanent Jumma	90,985	30	73	90,985	30	73	90,985	30	73
In the thirty-five estates, difference	9,822	31	64	4,879	37	32	8,363	31	62

31. The total rent for the period of the lease will be .... Star Pagodas	276,378	4	9
The total amount of the permanent rent, for the same period, would have been	272,957	8	59
The excess, in favour of the village rents, consequently is	3,420	37	30

32. But this excess is, as observed by the Board of Revenue, exclusive of the charges of Collection necessarily incurred under a village rent, while the amount of the permanent rent is net revenue.

33. In submitting this report,* the Board of Revenue stated their intention of noticing, in a future letter, the balances in this province: In the mean time, they recommended the release of the defaulters, on the terms which we have already reported.

34. In submitting the triennial settlement of Dindigul, the Board of Revenue reported also on the settlement of Madura for fusily 1217 †, to which period it was limited, owing to the severe indisposition of the Collector, and to the impediment experienced in establishing a village rent in Dindigul. The Board of Revenue did not, however, consider this deviation from their instructions of importance, as a lease will be introduced, in the present year, in the province of Madura, as well as in the other provinces subject to this government, and the experience of one year of village rents will assist the judgment in determining the amount of the future demand.

35. Your Honourable Court will observe, in reference to the report of the Board of Revenue,‡ that the cultivation of the province of Madura has been extended Cawnies 10,772 15¼, and that the land revenue has been raised in consequence to the amount of Star Pagodas 13,455 26 41 above that of the preceding year.

The jumma for fusily 1217 was ... Star Pagodas	1,35,459	11	19
That of fusily 1216	1,22,003	21	58
Increase in fusily 1217	13,455	26	41

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* Consultations, 12th August.

† Ditto.

‡ Ditto.

Revenue Letter from Fort St. George, 24 October 1808.

36. The Board of Revenue having extended their observations to a review of the land revenue derived from this province since its transfer to the Company, we subjoin a transcript of the statement for your information, and we doubt not that your Honourable Court will experience satisfaction in observing the improvement of its resources, under the superintendence of your servants.

Total Collections of Land Revenue from Madura and Nuttom, from Fusily 1211 *to Fusily* 1217.

	Madura.			Nuttom.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Fusily 1211	83,570	19	71	7,351	19	54	90,921	39	55
1212	94,478	36	44	8,495	29	44	1,02,974	24	8
1213	1,11,860	15	41	10,197	7	67	1,22,057	23	28
1214	84,204	40	12	7,228	36	38	91,433	34	50
1215	1,10,620	20	58	12,957	37	45	1,23,578	16	38
1216	1,07,529	22	76	13,289	23	9	1,20,819	4	5
1217	1,20,043	1	5	15,416	10	14	1,35,459	11	19
						Total	7,87,244	27	28
						Average	1,12,463	21	72

37. The peishcush payable by the Poligars of Dindigul, Madura, and Manapara, although not fixed in perpetuity, has been collected at one invariable rate since the survey, and has been punctually paid.

38. The subjoined statement of the amount is taken from the letter of the Board of Revenue.

	Jumma of Fusily 1216.			Jumma of Fusily 1217.		
	S. Pags.	F.	C.	S. Pags.	F.	C.
Dindigul, Pollams 20	53,565	34	67	53,565	34	67
Manapara, ditto 6	27,725	35	15	27,726	35	15
Madura, ditto 10	7,969	4	74	7,969	4	74
	89,261	32	76	89,261	32	76

39. It does not appear necessary to engage the time of your Honourable Court by a particular detail of the smaller items composing the aggregate amount received from the province, which are noticed in the letter from the Board of Revenue. It will be sufficient to observe, that an increase has been received on each, and that the total augmentation of revenue in the province of Madura for fusily 1217, is Star Pagodas 15,003 32 29.

40. The total jumma of the joint collectorships of Dindigul, Madura, and Manapara pollams, for fusily 1217, is exhibited in the following statements:

Dindigul.

	S. Pags.	F.	C.	S. Pags.	F.	C.
Permanent jumma of six estates unattached, bought by Poligars	17,844	31	70			
Amount of village rents of twenty-nine estates	63,318	9	19			
Peishcush of the pollams	53,565	34	67			
Total land rent ...	1,34,728	33	76			
Add:—Hill rent	6,139	16	45			
Farms and licenses	1,195	19	6			
Frontier duty estimated	2,241	15	74			
Total of Dindigul				1,44,305	1	41

Madura.

Revenue Letter, from Fort St George, 24 October 1808.

	S. Pags.	F.	C.	S. Pags.	F.	C.
Brought over				1,44,305	1	41
Madura.						
Amount of village rents	1,35,459	11	19			
Peishcush of the Poligars	7,969	4	74			
Total land rent ...	1,43,428	16	13			
Add:—Farms and licenses	1,301	34	29			
Total of Madura				1,44,730	8	42
Manapara.						
Peishcush of the Poligars	27,726	35	15			
Farms and licenses	242	17	65			
Total of Manapara ...				27,969	11	0
Total Jumma of the Collectorship for Fusily 1217, S. Pags.				3,17,004	21	3

58. In our dispatches from this department* we have progressively reported the measures which have been adopted for realizing the revenues of the territories under our authority, and for obtaining the most accurate information of their permanent resources, with a view to the ultimate establishment of a fixed land-rent.

59. We deem it to be desirable that the transition from the present system of revenue management to the permanent settlement should be gradual, and we accordingly called on the Board of Revenue, as reported in the 159th paragraph of our dispatch dated the 24th December last, to state their sentiments on the expediency of changing the detailed system of revenue economy, in which the rent is collected from each individual Ryot by Tehsildars, for a plan of settlement approximating more nearly to that of estates permanently assessed, by farming out the lands for a term of years to persons who should be interested in preserving and improving the resources of the country.

60. At our consultation of the 24th May, we took into consideration the report of the Board of Revenue on this important subject.

61. Referring your Honourable Court to the report itself for particular information, we proceed to state, in abstract, the principal points which are noticed in it.

62. With the exception of the provinces of Malabar and Canara, and other districts in which the traces of private property existed when they became subject to the British Government, or perhaps, more correctly speaking, where the assessment on the land is comparatively light, the provinces subject to the presidency of Fort St. George are described as exhibiting nearly the same system of landed property and revenue policy. The interest in the soil was divided between the Sirkar and the Ryots, and the share of Government constituted so large a portion of the produce as to leave little more to the Ryot than the interest of an hereditary tenant.

63. The country was divided into villages, comprising tracts of territory of various extent, but including collectively every acre of land in our Indian possessions. A village, in a political sense, is described as a little republic, or rather corporation, having within itself its municipal officers and corporate artificers; and though liable to be injured by the calamities which afflict mankind, the same name, boundaries, interests, and even families, have continued for ages.

64. The various productions of agriculture, differing materially in value and liable to peculiar contingencies, appear from the earliest times to have been assessed

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* To England, dated 6th March, 21st October, and 24th December, 1807.

Revenue Letter from Fort St. George, 24 October 1808.

assessed for the benefit of the ruling authority, on principles applicable to each description of culture. The productions of nunjah lands, which are always covered with water by natural or artificial means, have been divided between the Government and the Ryot. Punjah lands, which are only watered by the falling rain, have been usually assessed with a money-rent; and lands allotted in small extent to the culture of the more valuable productions, have been assessed with reference to the value of the articles produced on them.

65. The reasons for these variations in the assessment do not appear to have been ascertained. They are, perhaps, referable to the general principle of procuring the highest revenue from the land. The nunjah depending on copious irrigation, the crops must entirely fail under a failure of the supplies of water; and to this cause has the system of dividing the produce, and consequently sharing the responsibility, been ascribed. The punjah lands requiring only partial supplies of water, are not so frequently exposed to absolute failure, and the risk incurred by the cultivator in paying his rent in money is consequently less, while the varieties of articles cultivated on the same ground, ripening at different periods of the year, oppose almost insuperable obstacles to a division of the produce. The lands allotted for the culture of the more valuable articles are generally secured against a failure of water by artificial means, and the risk attending an engagement for a money-rent is consequently still less, while the value of the produce must increase with the scarcity of grain.

66. The several modes adopted for realizing the aggregate revenue derived from the land are described by the Board of Revenue to have been an individual settlement, in which each Ryot paid to the officers of Government their share of his produce, or the amount for which it might be commuted in money; a village-rent, in which the revenue of each village was rented to an individual who arranged with the inhabitants, or to the community of the village, who adjusted the detail of the assessment among themselves. The remaining mode of collecting the revenue was by farming large tracts of territory to individuals, some of whom were hereditary renters under the denomination of Zemindars, others were strangers, Soucars who had advanced money on the security of the farms, or persons who made this kind of farming their profession; sometimes they were revenue officers of various descriptions.

67. The reasons for considering the Zemindars to be only farmers of the revenue are stated at length in the report of the Board of Revenue, as well as in numerous other authorities, long since brought under your attention.

68. The Board of Revenue proceeded to describe a plan* which had been proposed by Lieutenant Colonel Munro, a short time before his departure from India, for the settlement of the Ceded Districts. That plan may be comprised in the following words: that the present assessment in detail should be lowered twenty-five per cent., with a still greater remission on lands watered by machinery.

69. That the proposed remission should provide for all contingencies, and nothing further be allowed for bad crops or failures of an ordinary description; but that the village should be liable to an extra assessment, to the extent of ten per cent., in the event of an occurrence of failure, which could not be made good from the property of an individual defaulter.

70. That the waste lands should be retained as the property of Government, and taxed when brought under cultivation.

71. That the repair of all tanks, not rendered private property, should be made by Government; that the advances for cultivation should be gradually discontinued; that the village officers should remain, as heretofore, under the Collector; that private creditors, who might distrain the property of Ryots, should give security for discharging the public demands against such Ryots, before they should be allowed to distrain.

72. Upon these data Lieutenant-Colonel Munro founded a calculation, shewing a more favourable result than could be obtained by permanently fixing the assessment on the land on the principles which have been observed in other districts. But allowing that the immediate net receipts from the districts should

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* Consultations, 24th May.

not exceed, under Lieutenant-Colonel Munro's plan, what could be obtained from them under a permanent settlement, he considered it to be the most eligible, because while the latter system limited the public demand in perpetuity, the plan which he proposed would provide for the augmentation of the land revenue with the extension of agriculture; and arguing from the tendency of population to increase, Lieutenant-Colonel Munro contended that augmentation of the public resources, from this cause, would be improved, to the extent of three lacks of pagodas per annum, at the end of a period of ten years.

Revenue Letter from Fort St. George, 24 October 1808.

73. Your Honourable Court will observe, on reference to the letter of the Board of Revenue,* that they were disposed to concur in the plan recommended by Lieutenant-Colonel Munro, as applicable not only to the Ceded Districts, but to all other districts not permanently settled, and as calculated to produce great advantages, provided Government could relinquish the proposed reduction of assessment, the general principle to which every one must assent, that the condition of the Ryots must be improved in proportion to the alleviation of their burden.

74. But acknowledging the impracticability of Government making so considerable a sacrifice as one-fourth of their present revenue, while the objects of the detailed system of management had been generally accomplished, the Board of Revenue proceeded to recommend a transition from the ryotwarry system to that of village rents, which had been suggested by Mr. Hodgson, and which they stated to be best adapted to secure the revenue of the state and the prosperity of the country.

75. We beg leave to refer your Honourable Court to the letter recorded on our proceedings,† for a more detailed explanation of the particular advantages which are considered to be attached to a system of village rents, and of the difficulties and disadvantages which must attend an attempt to continue a fixed system of ryotwar rents, under the operation of the courts of judicature; from which your Honourable Court will observe, that the proposed system of Lieutenant-Colonel Munro involved continual interference with the cultivators and a constant exercise of domiciliary controul, which it is the object of the constitution recently established for the internal government of these territories to remove, while the practicability of effecting a settlement of that nature in perpetuity, even under the considerable sacrifice proposed, appeared more than questionable.

76. The Board of Revenue hesitated whether to recommend a rent for three or for five years; but we decided on the former period, as it would admit of an earlier correction of any errors that might be committed in the settlements and would facilitate the introduction of the permanent settlement so soon as that measure may be deemed advisable.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 24th May, 1808.

READ the following Letter from the Board of Revenue.

To the Honourable Sir George H. Barlow, Bart. K. B. Governor in Council.

Honourable Sir:

Letter from Board of Revenue, 25 April 1808.

1. We have the honour to acknowledge the receipt of the orders of Government, conveyed in Mr. Secretary Greenway's letters, dated the 28th November and 5th December last, enclosing copies of the reports of Mr. Hodgson on Coimbatore and Tinnevelly.

2. On some of the subjects discussed in those reports, and referred for our consideration, we had anticipated the orders of the Honourable the Governor in Council respecting them, and we adopted the necessary measures to enable us hereafter to report with regard to others.

3. On the same occasion we were directed to state our sentiments as to the expediency of changing the detailed system of revenue economy, which has now

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* Consultations, 24th May, 1808.

† Consultations, 24th May.

Letter from Board of Revenue, 25 April 1808.

now been prosecuted for several years in the new territorial acquisitions of the Company, with a view to the more complete development of their resources, according to which system the rents assessed by survey were collected from each Ryot by Tehsildars paid by the Collectors of Government, and to consult the propriety of substituting a plan of settlement approximating more nearly to that of estates permanently assessed, of farming out the lands for a term of years, to men who should be interested in preserving and improving the resources of the country.

4. Our sentiments on this point constitute the subject of this address. The topic, indeed, has been so amply and ably discussed on former occasions, that we now enter upon it with diffidence, and more from the necessity of obeying the commands and procuring the orders of Government, than with the idea of illustrating it with new observations.

5. The provinces subject to the Government of Fort St. George, with the exception of Canara, Malabar, and other districts, in which the traces of private property still existed when they came under our government, exhibited nearly the same system of landed property and revenue policy. The land was the property of the Sirkar and of the Ryots. The interest in the soil was divided between these two; but where the Sirkar share absorbed nearly the whole landlord's rent, the Ryots possessed little more interest in the soil than that of hereditary tenancy.

6. The country was divided into villages. A village, geographically, is a tract of country comprizing some hundreds or thousands of acres of arable and waste land. A village, politically, is a little republic, or rather corporation, having within itself its municipal officers and corporate artificers, its boundaries are seldom altered, and though sometimes injured or even desolated by war, famine, and epidemical disorders, the same name, boundaries, interests, and even families, continue for ages.

7. The Sirkar share, or land-rent, was generally received from paddy land in kind, at rates varying from forty to sixty per cent. on the gross produce, after deducting certain portions distributed before the threshing commences. The share or tax of the Sirkar from dry grain land was generally received in cash, either at so much for a fixed measure of land, or so much for the same measure of land, but varying with the produce.

8. We have observed, that the Sirkar rent or share generally absorbed the whole net produce or landlord's rent, because in bad years a remission became necessary, and the assessment was in many places so heavy that the Sirkar officers were more fearful of losing what the present occupant paid, than hopeful to get more from a new Ryot.

9. There appear to be three modes of collecting this share or rent, which have existed prior to the introduction of the system of permanent rents.

10. Of the three former modes, the first is the *ryotwar kulwar*, or individual settlement; the second is the *mouzawar gainganah*, or village settlement; the third is the *Ijarah muttah zemindarry*, or farms of several villages.

11. Under the ryotwar settlement, the officers of Government were supposed to settle and collect the rent from each farmer.

12. Under the mouzawar, the officers of Government farmed out the lands of the whole village to an individual, who again sub-rented each field and settled with each Ryot. or to the community of the village, who settled among themselves the land and rent they were respectively to occupy and to pay.

13. Sometimes neither individuals nor village rents were adopted. The Sirkar farmed out tracts of country containing several villages to great farmers, who were sometimes strangers, Soucars who had advanced money, or persons who made this kind of farming their profession: sometimes they were revenue officers of various descriptions, but generally termed Zemindars.

14. Previously to the introduction of the permanent settlement, the ancient hereditary Zemindars were farmers of this description; because their cowles were annual or for the period of a few years; because Government, at its discretion,

Letter from Board of Revenue, 25 April 1808.

cretion, raised or reduced the amount of the tribute; and because Government, when necessary, exercised the power of removing an obnoxious member of the family, or on just cause even the whole family from the management of the Zemindarry. These ancient Zemindars, however, as they were more permanently connected with the land, and less liable to removal than mere farmers, were less oppressive in their exactions from the cultivators.

15. The Government seeing the evils of these temporary settlements, introduced the permanent system of revenue, which was perpetuating the third system on an improved principle, by making the farm hereditary; and limiting the demand on the hereditary farmer of the revenue.

16. Because the Zemindars, thus confirmed or created, have in the new revenue and judicial code of Regulations been styled proprietors of their respective lands, some have supposed that the rights of the people have been thereby impaired. But those rights, on the contrary, as we conceive, have been strengthened rather than invalidated by that code.

17. Among numerous papers which have been composed on this subject, we received, and have the honour herewith to submit, a report from Colonel Munro,* written a short time before his departure for Europe, in which he has proposed a new plan for the permanent settlement of the Ceded Districts. Of this plan we shall offer a concise account, without discussing all Colonel Munro's arguments for and against the permanent settlement hitherto established.

18. He begins with stating his opinion respecting the property in the soil; and we concur with him in thinking that the Government is virtually the proprietor in the Ceded Districts, and in other provinces, where the Sirkar demand has been raised so high as to absorb the whole landlord's rent; in fact, that a low rate of assessment is the sole cause of actual property in land.

19. The Company, by the present assessment, in the Ceded Districts draw the full landlord's rent, which may be calculated, on an average, at forty-five per cent. of the gross produce. But in order to constitute property in the soil, it would be necessary to remit such a portion of rent as should reduce the demand of Government to about one-third of the gross produce. This remission, which would amount to about twenty-five per cent. of the present survey rent, would give the persons constituted proprietors such an interest in the soil as might justly be termed landed property, viz.

Total gross produce..	100
Government rent, according to the present assessment, is..........	45
Deduct twenty-five per cent. as the remission proposed	11¼
Government share or land-tax, by the proposed assessment......	33¾

20. The principles of this plan for a permanent ryotwarry settlement of the Ceded Districts are to remit twenty-five per cent. on the survey rate of assessment, with a still greater remission on lands watered by machinery; to permit the Ryot to retain or relinquish land according to his circumstances; and to consider each Ryot the absolute proprietor of the land he occupies, so long as he pays its revenue.

21. No remissions or bad crops or other accidents are proposed to bealowed on ordinary occasions. Should failures occur which cannot be made good from the property of the defaulter, the village in which they happen shall be liable for the loss, to the extent of ten per cent. additional assessment, but no further, on the revenue of the village.

22. The waste land should be retained as the property of Government, and the rent, or more properly speaking, the land-tax, of such as might hereafter be occupied should be added to the public revenue.

23. The repairs of all private tanks not rendered private property should be made by Government. Tuccavy should be gradually discontinued. The village officers, to remain, as heretofore, under the Collectors. Private creditors, who might distrain the property of Ryots, should discharge the

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* See the Bengal Revenue Selections, page 94.

public demands against such Ryots, and give security for doing so before they were allowed to begin the distraint.

24. This is the outline of the plan proposed by Colonel Munro for the settlement of the Ceded Districts. He then endeavours to shew by calculation, that a settlement on these principles would not only tend incalculably to invigorate the agricultural resources of the country, but would actually afford a greater immediate revenue to Government than a zemindarry system, formed on the principles of that already introduced into other districts.

25. Colonel Munro shews, by a calculation to which we refer your Honour in Council, that if a permanent zemindarry settlement be formed on the principle hitherto observed, it would amount to .... Star Pagodas 10,24,050

If a ryotwarry settlement be formed on the principle proposed, the amount of the settlement will be 11,15,608

26. But even if the net revenue which is immediately expected from either system be reckoned the same, on account of the charges incident to ryotwarry, or to answer any mistake in the calculation, yet still the zemindarry rent would be no more ten years hence than it is at first, whereas the ryotwarry would have risen within that period about three lacks of pagodas, from the encouragement which the remission would afford to agriculture.

27. It is the high assessment upon the land which Colonel Munro justly considers the chief check to population. Were it not for the pressure of this heavy rent, population, he thinks, ought to increase even faster than in America, because the climate is more favourable, and there are vast tracts of good land unoccupied, which may be ploughed at once, without the labour and expense of clearing away forests. As there are above three millions of acres of this kind in the Ceded Districts, he is of opinion that a great increase of population, and consequently of land revenue, might be expected, in the course of twenty-five years, from the operation of the remission; but a remission to a few Zemindars, he apprehends, would not remedy the evil, nor remove the weight which at present depresses population.

28. Under the system proposed, Colonel Munro conceives that cultivation and population would increase so much, that in the course of twenty-five years, lands formerly cultivated, amounting to Star Pagodas 5,55,962, would be retrieved and occupied, together with a considerable portion of waste never before cultivated. The extension of cultivation, however, would not make the farms larger, and thereby facilitate collection. The enlargement of farms or estates is at present prevented by the want of property; hereafter it would be prevented by its division.

29. This is the outline of Colonel Munro's plan, which is not less applicable to all the districts as yet unsettled than to the Ceded Districts; and if the exigencies of Government allowed of so great a sacrifice as a remission on the present standard rents, to the extent of twenty-five per cent. or even of fifteen per cent., we should consider the measure highly advisable, and calculated to produce great ulterior advantages. Indeed, it would be absurd to dispute, that the less we take from the cultivator of the produce of his labour, the more flourishing must be his condition.

30. But if the exigencies of Government do not permit them to make so great a sacrifice, if they cannot at once confer the boon of private property, they must be content to establish a private interest in the soil, as effectually as they can under the farming system; if they cannot afford to give up a share of the landlord's rent, they must be indulgent landlords.

31. Under such circumstances, the transitious from ryotwarry to village rents, as suggested by Mr. Hodgson, appears to us best adapted to secure the revenue of the state and the prosperity of the country.

32. Our sentiments on this occasion will equally apply to the reference made to us on the 30th April 1806, on which our opinions were required, with respect to some objections which had occurred to the establishment of large zemindarries

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zemindarries in perpetuity, and with regard to arguments then advanced in favour of making the ryotwar system permanent.

33. In provinces newly subjected to the Company's Government, whose resources had not been ascertained, whose judicial tribunals had not been established, and where the Collectors, unfettered by the restrictions of law, were free to follow their discretion in retrieving the energies of the country and reforming the manners of the people, no policy could be better calculated than that of ryotwar rents for effecting a survey classification and assessment of the lands, for detecting alienations of revenue, frustrating the interested confederacies of the inhabitants, emancipating the inferior from the thraldom of superior Ryots, developing the capacity of the country, and by a firm and summary, yet a just and prudent mode of proceeding, of remedying the inveterate abuses of the Mahomedan government.

34. This course of proceeding has been accordingly pursued in all unsettled districts, from the periods of their acquisition until the present time; and it is hoped that the objects above mentioned have, by this time, been in a great degree attained.

35. Whatever room there might be for a difference of opinion as to the preferable policy of these two modes of revenue economy, anterior to the introduction of the constitution of internal government recently prescribed as a general system in these territories, it is unnecessary for us, we imagine, at this time to discuss.

36. Very strong reasoning has been advanced in favour of each; but it occurs to us that, under the new code of revenue and jurisprudence, a plan has been propounded, with which the ryotwar mode of administration could not be brought to assimilate, and from which it would be inconsistent, if not unsafe and impossible now to deviate. For the difficulty, if not impossibility, of one Collector being able to attend to all the legal formalities prescribed by the new code on the various occasions, real or fictitious, which would occur for resorting to them, among the numerous inhabitants of an extensive province under ryotwar leases; the danger of delegating authority to an interested, unfeeling, or perhaps corrupt tehsildar; the general incompetency of individual Ryots to pay, in all seasons, the money-rents assessed on their fields; the constant change of field occupants, and consequent probable deterioration of agriculture; the expense to the Government, the trouble to the courts, the difficulty of collection, the interference with the private concerns of the cultivators and with the public functions of the officers of Government, under such a detailed system, would, we apprehend, be found insurmountable embarrassments to a ryotwar mode of administration.

37. The village (mouzawar) system is at least as old as the age of Menu. That venerable legislator alludes to the disputes about village boundaries just as they occur at present, and directs a space of four hundred cubits wide round small villages, and of twelve hundred round large ones, to be left for pasture. This could not have been done had land been exclusive private property; for, in that case, the owner would have made the most of his land, and not left it waste for the public use of the inhabitants, and boundaries of fields and farms, rather than of villages, would have been disputed.

38. Every village, with its twelve agagandeas, as they are denominated, is a petty commonwealth, with the Mokuddum, Potail, Rapod, Reddy, or chief inhabitant at the head of it; and India is a great assemblage of such commonwealths. The inhabitants, during war, look chiefly to their own head inhabitants; they give themselves no trouble about the breaking up and division of kingdoms while the *village* remains entire; they care not to what power it is transferred, on whomsoever it devolves the internal management remains unaltered: the head inhabitant is still the collector, and magistrate, and head farmer.

39. From the age of Menu to the present day, the settlements have been made either with or through the head inhabitants. When the revenue was thought to be high enough, and the head inhabitant agreed to it, he was usually left to settle with the Ryots: if it was too low, and the head inhabitant

objected

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objected to an increase, the Aumildar settled with the Ryots in his presence. This system has stood the test of time; and as under it whole provinces have often been in a highly cultivated state, it must certainly be well calculated for the great object of promoting agriculture.

40. When the Sircar was moderate and satisfied with a reasonable assessment, villages often remained for many years at the same rent; and the Ryots knowing that no increase had been demanded by the Sirkar, paid none to the Potail, and by enjoying their lands at a fixed rent, they were enabled to improve them greatly. In this case, the situation of the Ryots was nearly what it would be under a permanent Ryotwar settlement; but it had this great disadvantage, that the Ryots had never any security for its lasting another year.

41. Under a village system, when once completely established, there could not be the smallest danger of internal disturbances unless the country were over assessed, a circumstance which under any system would excite discontent. The influence of the head inhabitant among the people is much greater than that of a Zemindar or Poligar; and when he is not over-assessed he will always exert that influence in favour of Government, for he is properly one of its officers, and feels that he is of more consequence, and is more secure in the enjoyment of his rights under it than under a Zemindar.

42. A principal objection to village estates is, that the influence of the head inhabitants may be exerted to the oppression or injury of the common Ryots.

43. We trust, however, that the security provided by the law is quite sufficient to shield the latter from this danger.

44. We hesitated whether to recommend a period of three or five years. A farm for five years would encourage improvement, but a farm for three years will not depress the spirit of agriculture, while it will admit easily of a transition to a permanent settlement, or to an extended term of lease.

45. The amount payable by each village should be fixed on the average collections of former years, except in those districts where the survey rent has been completed and can be depended upon. In such districts, the rent of the village should be fixed with a reference to the payments under the survey rent.

46. We fully explained to Government, on the 15th September last, the principles upon which Colonel Munro had completed the survey of the Ceded Districts. Where a survey has been conducted properly on those principles, it must be the best possible standard for assessment; because all the intellect, all the accounts, all the experience of the country, were drawn out to assist the Collector in forming the survey. The rent was not fixed upon the supposed fertility and produce of the land, so much as upon what it had actually paid.

47. The chief advantage which we expect from the plan of village rent is facility of collection.

48. In other respects, the plan which we propose is adopted to the customs of the country, and the constitution of a village as we have described it.

49. The sum to be paid is fixed. The chief Ryot is the renter, and the corporation of the village are left to settle among themselves the land and rent which they are respectively to occupy and pay. In case of disputes, the Collector is referred to in the first instance; if he cannot settle them, the court must decide according to custom and the survey-rent.

50. The most striking objections which have been urged against the zemindarry system cannot be made to this village settlement, because the advantages will not be diverted from the land.

51. The chief cultivators will be the renters, and any advantages (and we hope the terms of the farm will be moderate enough to allow of advantages) will go to increase agricultural stock.

52. Under a village-rent we estimate that a considerable reduction, as the charges of collections, will be found practicable; but we must also admit that there will be a diminution of revenue to a certain extent. We hope, however,

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however, that on an average of years the revenue will rise above the present amount.

53. The protection of the Ryots will be transferred to the courts of judicature; and we confide in the zeal of the Judges for justifying our recommendation of a system, in which so much must depend upon the prompt and efficient administration of justice.

54. The observations of Colonel Munro on the courts of justice are, we think, worthy the full consideration of Government; but, on the whole, we hope that the defects and inconvenience of the judicial system, pointed out by Colonel Munro, may be remedied by good Judges, and especially by a liberal construction of the Regulations, and the adoption of an equitable rather than a strictly legal or formal rule of inquiry, and decision in the civil courts.

55. As far as we may be allowed to speak on the administration of justice, and as every individual, still more a public Board, entrusted with the immediate superintendence of the public revenue, has a natural privilege to discuss the question of right and wrong, to blame or to praise the administration of justice, to suggest improvements, and point out errors, we take the liberty to observe, that our system of courts compose one great court of equity, that they are not to be confined by narrow maxims, but should take an enlarged view, and be allowed a considerable latitude in their proceedings. Under a literal construction of the Regulations, we think that able and zealous Judges would soon find remedies for the inconveniences, and supply the defects pointed out by Colonel Munro. Under this impression, we recommend a village rent, because we trust the court will protect the body of the Ryots from the oppression of the renters, and that, under section 41, Regulation XXVII, A. D. 1802, the zillah court will be able to give prompt redress.

56. For the foregoing reasons we shall, with permission of the Honourable the Governor in Council, exercise our discretion, in establishing on lease village rents in the several unsettled districts, from the commencement of the ensuing fusily.

We have, &c.

(Signed) A. FALCONAR,
J. HODGSON,
W. THACKERAY.

Fort St. George, 25th April 1808.

EXTRACTS REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 18*th December*, 1811.

Revenue Letter to Madras, 18 Dec. 1811.

Letter from, dated 24th October, 1808. (Par. 4 to 40.) Failure of the permanent settlement in Dindigul. Return to the system of village rents for the three fusilies 1217, 1218, and 1219, in that province. Settlement of Madura and Manapara for fusily 1217.

Par. 169. We have perused with attention the voluminous collection of papers recorded in your proceedings upon the revenues of Dindigul, and we contemplate with deep regret the consequences which have been already felt, and which may hereafter ensue, from the error which appears to have been committed, in applying the principles of the permanent settlement to the land revenue of that province.

170. The mistake is clearly shewn in Mr. Hodgson's very able report to have consisted in this: that the deduction (amounting to about sixteen per cent.) granted to the Zemindars, when the settlement was made in fusily 1214, was calculated not on the average produce for a number of years, but on an estimated rent, higher than the country had ever yielded since it came into the possession of the Company, while in all other districts, with more or less variation, the deductions in favour of the proprietors had been made from the average revenue of several preceding years.

117. This radical error, aided in its operation by the calamity of adverse seasons, the ignorance of speculative adventurers, and the competition of cultivators

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tivators excited by the restoration of several pollams to the Poligars, was unhappily productive of ruin to many of the proprietors, occasioned a loss of revenue to Government, and may have an injurious influence upon our future revenue administration.

172. Of thirty-five estates which were disposed of by the Sircar, the Board of Revenue state, in their letter dated 21st July, 1808, that only six remained in the hands of the proprietor; and the consequence to individuals of the seizure and resumption of their lands is stated in the twenty-third paragraph of your letter to have been a pecuniary loss of Star Pagodas 14,557 2 30, besides the confinement of their persons and the probable extinction of their prospects.

173. Upon the twenty-nine estates which were placed under attachment in fusilies 1214, 1215, and 1216, the loss to Government amounted to Star Pagodas 30,418 9 12, the permanent rent for each year having been fixed at Star Pagodas 73,140 41 3, and the average collections for these years having amounted only to Star Pagodas 63,001 23 79. To this may be added the further difference between the net revenue contemplated in the permanent settlement and the actual gross collections under an expensive aumany management.

174. It may, indeed, be observed, that the disappointment of an unreasonable expectation ought not to be considered as a loss; and, strictly speaking, this may be true, though to the case before us the remark is applicable only to a certain extent. The effect of immoderate exaction is not merely to disable the contributor from paying the amount of the surcharge, but by discouraging his industry and impairing his productive capital, it incapacitates him from afterwards discharging what might have been at first a moderate demand. A landholder, who could without much difficulty pay one thousand Pagodas rent, if assessed at twelve hundred, may pay that the first year, but the second year he may not be able to pay six hundred.

175. But the most serious injury likely to result from errors of the description to which we are now alluding, comes from their tendency to render our Government unpopular, by loading the subject with exorbitant imposts, to alienate the landholders from a system dictated by the most beneficent intentions, and which, when wisely introduced, experience has shewn to be, in many respects, well adapted to the purposes for which it was framed: it tends also to shake the confidence of the inhabitants in the prudence of our counsels, the stability of our measures, and the consistency of our administration.

176. The responsibility of this mistaken measure rests in part, certainly, with Mr. Hurdis, the former Collector, by whose advice it was adopted. But in all cases of this sort we must consider the Board of Revenue as especially responsible, and, in the present instance, we are constrained to remark, that we do not observe that distinctness of perception and accuracy of investigation generally so conspicuous in their researches, and which have on many occasions attracted our approbation.

177. Could any thing have diminished our regret at an oversight which has caused so many practical evils, it would be the valuable information embodied in Mr. Hodgson's excellent report, respecting not merely the revenues and present state of the province of Dindigul, but the general, and, as he thinks, *uniform* nature of the tenures, by which the cultivators of land in all parts of India hold possession of their lands, and the limited right of Zemindars.

178. In the one hundred and twelfth and following paragraphs of that report, Mr. Hodgson brought before you the question of what ought to be done with those unfortunate persons who made purchases of the over-assessed estates in the first instance; and again when they were put up for sale on account of the failure of the first purchasers to make good their engagements; and his recommendation was that they should be released from confinement, and that the purchase-money should be restored to them, as well as to the Poligars who bought up some of the estates to add to their pollams. This recommendation you have acted upon, in so far as it went to liberate the defaulters who have been placed under restraint, upon condition of their giving up all claims to their estates; but with the second part of the recommendation you have declined

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clined to comply, upon the ground that the accounts on which the jumma was formed were open to their inspection, and therefore that they had the means of judging of the expediency of their speculations; and the remission in favour of the Poligars, though acknowledged to be apparently founded in justice, you have decided to postpone.

179. Of the propriety of releasing the persons of the defaulters no doubt can be entertained, since no fraudulent intention has been imputed to them. They were merely unfortunate; and it well deserves consideration, whether their misfortune arose solely from their own imprudence, or whether, as Mr. Hodgson believes,* they were led into it from a well-founded persuasion of the faith of Government having been pledged, that the terms of the permanent settlement on the estates were moderate, while they are now proved to have been excessive, and beyond their ability to discharge. On the latter supposition, it would be the most manifest injustice that the Poligars should be made the victims of an acknowledged oversight and rashness in your own calculations.

180. It is, however, to be recollected, that as the terms of the settlement were declared before the purchases were made, they were in some degree parties with Government in the mistake respecting the capacity of the land to bear the rent imposed upon it, which may be perhaps considered as affecting their claims to full indemnification. With respect to the second purchasers, their right to indemnification is certainly more questionable than that of the first, because they bought the estates after having witnessed the failure of the former occupants to make good their engagements.

181. There are other considerations, however, which forbid us to sanction the decision you have come to. The proprietors of twenty-nine out of thirty-five estates have become bankrupts. Some of these estates having been *repeatedly* attached and sold, it is not improbable that from forty to fifty families have been involved in ruin. The unfortunate speculators have suffered two or three years' imprisonment, and though now released, are doomed to indigence for the remainder of their lives; and the fact being acknowledged by you, that more was paid for the land than the land was worth, however reluctant we may be to add to the sacrifices already brought upon our revenue by an improvident arrangement, we think it would be unbecoming the dignity, and discreditable to the character of our Government, as well as repugnant to every humane feeling, not to restore to the former owners of the distrained estates the original purchase-money. The sum to be restored will, according to Mr. Hodgson's statement, be 9,950 pagodas, which being deducted from 14,557 pagodas, the total loss sustained by the proprietors for premiums, and money paid to the Collector over and above the collections, will still leave them sufferers to the amount of Star Pagodas 4,607.

182. We approve of your having postponed deciding upon that part of Mr. Hodgson's recommendation which proposed a remission in favour of the Poligars who purchased six of the settled estates to add to their pollams, till you have ascertained whether these estates possess any particular local advantages which may render such remission unnecessary. If they possess no superior advantages, in point either of soil or situation, the mere circumstance of the Poligars having hitherto continued to discharge their jumma would not justify your continuing them as exceptions from the general law of assessment.

183. After the failure of the intended permanent settlement, the reasons stated by Mr. Hodgson, in the one hundred and ninth paragraph of his report, have satisfied us of the propriety of reverting to a *village settlement on lease for three years* of the forfeited lands of Dindigul, which was the customary practice in that province previous to the survey. And considering the depressed state of cultivation from successive unfavourable seasons, the revolutions of proprietary rights, and the recent changes in the system of management, we agree with the Board of Revenue in thinking the terms of the settlement as favourable upon the whole, and as creditable to the zeal and judgment of Mr. Parish, the Collector.

184. The

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* Vide Report.

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184. The total village rent for the three years,* when compared with what would have been the total amount of the permanent rent for the same period,† exhibits an excess, in favour of the village settlement, to the amount of three thousand four hundred and twenty pagodas; but this excess will be more than counterbalanced by the additional expense attending a more detailed system of management.

185. We observe that the indisposition of the Collector prevented a settlement of the revenues of Madura and Nuttom on a triennial lease; but it is satisfactory to find, from the Report of the Board of Revenue, that the cultivation of these districts has been extended, and that the total jumma for fusily 1217 amounts to Star Pagodas 1,35,459 11 19, exhibiting an increase, when compared with that of the preceding year, of Star Pagodas 15,003 32 29; so that the total amount of the jumma of the joint collectorships of Dindigul, Madura, and Manapara, for that fusily, was fixed at Star Pagodas 3,17,004 21 3.

Letter from, dated 24 October 1808. (Par. 58 to 76.) Instructions given, after a mature deliberation upon the advantages and disadvantages of the different modes of Revenue management, for the establishment of a system of village-rents on a triennial lease in all the unsettled districts of the Presidency.

216. In communicating to us, in these paragraphs, the measures you have adopted for introducing, at the commencement of fusily 1218 triennial village leases into the unsettled districts under your Presidency, as a plan of settlement more nearly approximating to that of estates permanently assessed, you have, as being necessarily connected with this general change of system in those districts, brought under our view the merits of the different modes of revenue administration of which experiment has been made, and which you deem more or less applicable to the situation and circumstances of our territories in the peninsula.

217. We are thoroughly sensible that there are questions connected with a decision on this subject, which are of essential moment to the prosperity and happiness of the people as well as to the interests of the state; and we entertain a confident hope, that the numerous local enquiries which you have of late years instituted, and the valuable information which has been furnished you by some of your ablest servants, will ultimately lead to the establishment of a system, liberal in its principles, equitable and beneficial in its operation, and desirable from the soundness of its constitution.

218. It was our intention to have communicated to you our sentiments on the general subject to which those paragraphs relate by the present dispatch; but the conviction which we entertain of its great importance in all the practical bearings and relations which belong to it, has induced us, for the present, to postpone the execution of this intention, in order that we may bestow upon it that full and deliberate consideration to which it is undoubtedly entitled, and which we propose to give to it at no distant period.

219. We shall, therefore, at this time content ourselves with stating, that as far as we have yet been able to form a judgment on the subject, we are disposed generally to approve of the village leases which you have granted, and of your having limited them to a period of three years as admitting of an earlier correction of errors.

220. We observe that these leases are intended as preparatory to the conclusion of permanent settlements. We desire it, however, to be understood by you, that we are by no means anxious for the early adoption of that system in any part of our territories to which it has not been hitherto extended. We have always entertained a full persuasion, and have uniformly pressed it upon your minds, that before any settlements be formed that are intended for permanency, it is highly necessary that the most correct knowledge which it is practicable to obtain should be acquired, respecting the actual state and resources of the lands, their capacities of improvement, and of the tenures and rights of individuals. Strong and decisive as our opinion has invariably been on this point, it

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*	Star Pagodas	2,76,378	4	9
†		2,72,957	8	59
	Star Pagodas	3,420	37	30

Revenue Letter to Madras, 18 Dec. 1811.

it has received no small confirmation from the experience which, we are sorry to say, has been recently afforded us, of the frequent failure of assessments formed on the principle to which we allude, in our possessions subject to your immediate authority; and we hereby think it proper to restrict you from concluding any settlement of a district in perpetuity, without having previously received our specific sanction for that purpose: nor shall we grant that sanction, unless we are put in possession of every information necessary to direct our judgment in a matter of such essential concern.

EXTRACTS REVENUE LETTER *from* FORT ST. GEORGE, *Dated 6th February*, 1810.

Revenue Letter from Madras, 6 February 1810.

General Letter, 24th October, 1808. Par 60 to 77.

Par. 7. In our dispatch of the 24th October 1808, we stated at length to your Honourable Court the reasons which induced us to authorize a transition from annual to triennial settlements in the districts not permanently settled, and the substitution of village rents for that of the Ryotwary system. The districts already settled on a lease of three years, as communicated in that dispatch, were stated to be those of Dindigul and Tanjore. We shall now proceed to lay before your Honourable Court the result of our further progress in the introduction of village rents, and although this desirable change has not been fully accomplished in all the collectorates, the success with which it has hitherto been attended is, in general, highly satisfactory, and we have confident expectations that the change will be wholly effected in the course of the current fusily 1219.

8. At our consultation of the 5th September, we took into consideration the reports of the Board of Revenue upon the settlements of the Collectors in the Ceded Districts for fusily 1218. Your Honourable Court are aware that these districts consist now only of two collectorates, Bellary and Cuddapah. In the former the introduction of village rents did not take place during the last fusily, the Collector having urged strong objections to any immediate change of system, and the impracticability of concluding a favourable lease settlement so shortly after the sufferings experienced by the Ryots from two successive years of drought. The settlement was accordingly concluded by Mr. Gahagan, the Collector, in the usual mode, Kulwar and Mouzawar, and proved extremely favourable.

9. The jumma of the Bellary District amounted to the sum of Star Pagodas 9,32,790 26 6, being an increase on that of fusily 1217 in the sum of Star Pagodas 90,032 24 37. The actual increase would have been Star Pagodas 95,761 32, had the peshcush paid by the Nabob of Kurnool, continued the same as heretofore at Star Pagodas 28,645 35; but by the operation of the orders of the Right Honourable the Governor General in Council, on the transfer of that chieftain from the authority of the Nizam to that of the Company, the tribute payable by him became reduced to the sum of Star Pagodas 22,916 30, the fixed sum in future, in addition to the quota of horse to be furnished when required.

10. The collections of Customs in Bellary exceeded those of the preceding year in the sum of Star Pagodas 11,442, raising consequently the surplus of gross revenue in fusily 1218 beyond that of 1217, to the amount of Star Pagodas 101,474 38 7, making the aggregate receipts from this Zillah to be Star Pagodas 9,74,261 7 17.

11. The same causes which oppose the introduction of village rents into the Bellary Zillah did not exist in Cuddapah; on the contrary, the two last favourable seasons tended to facilitate the accomplishment of this object in most of the districts composing that collectorate. In some particular instances, the Collector, Mr. Chaplin, found it expedient to postpone the village rents. Want of adequate offers, from the hesitation of the inhabitants to become renters of those villages in which the cultivation of wet produce preponderated, and the difficulties under which some of the villages still continued to labour from the severity of the drought in fusily 1216, were the reasons that induced a partial deviation from the general system. The same causes have operated, more

Revenue Letter from Madras, 6 February 1810.

more or less, in all the districts in which the introduction of village rents has been attempted. The arrangements preparatory to so general a change of system could scarcely be completed within the period of the fusily.

12. Of the total number of villages in Cuddapah, 1834, there have been leased for three years 1099, the rent of which for fusily 1218 amounts to Star Pagodas 5,16,481 30 60; for fusily 1219, to Star Pagodas 5,28,706 18 69; and for fusily 1220, to Star Pagodas 5,38,493 44 38. The number of villages rented for one year is one hundred and eighty-three, yielding a revenue of Star Pagodas 1,51,169 28 66; and the number settled ryotwar, as formerly, five hundred and fifty-two, amounting to Star Pagados 1,27,841 30; exhibiting a total land revenue for fusily 1218 of Star Pagodas 795,492 44 46, which together with the licences, amounting to Star Pagodas 17,799 22 1, makes the aggregate amount of the settlement Star Pagodas 8,13,292 21 47, affording an increase on the preceding year of Star Pagodas 36,581 1 10, exclusive of customs. The increase derived from this source is Star Pagodas 6,685 28 78, making the gross increase on the preceding fusily Star Pagodas 43,266, and the aggregate revenue from this zillah Star Pagodas 8,28,733 34 47.

13. We subjoin a statement of the aggregate revenue derived in fusily 1218 from both divisions of the Ceded Districts, compared with that derived in fusily 1217, showing a net increase in favour of fusily 1218 of Star Pagodas 1,44,741 23 15.

	Fusily 1218.									Fusily 1217.									Total Increase of Fusily 1258.		
	Bellary.			Cuddapah.			Total.			Bellary.			Cuddapah.			Total.					
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Rent and Licences ..	9,32,790	26	6	3,13,292	21	47	17,46,083	2	53	8,42,758	1	49	7,76,711	20	37	16,19,469	22	6	1,26,613	25	47
Customs	41,470	26	11	15,441	13	0	56,911	39	11	30,028	12	41	8,755	29	2	38,783	41	43	18,127	42	48
Total	9,74,261	7	17	8,28,733	34	47	18,02,994	41	64	8,72,786	14	10	7,85,467	4	39	16,58,253	18	49	1,44,741	23	15

14. We trust that the foregoing abstract of the revenues of these districts will evince to your Honourable Court the prosperity of their condition, and that their rapid improvement, from the period of their cession to the present time, already yielding a large surplus above the schedule valuation at which they were made over by the Nizam, together with the extraordinary punctuality with which that revenue has been realized, will afford you sufficient proof of the sound principles upon which it has been administered.

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26. In their report of the 9th September*, the Board of Revenue submitted for our consideration the settlement formed by Mr Ravenshaw, in the southern division of Arcot, for fusilies 1218, 1219, and 1220.

27. The general instructions for concluding a triennial settlement have been successfully applied in effecting the terms of the lease in this district. Of the total number of villages, amounting to 3,988$\frac{5}{16}$, only 245$\frac{8}{16}$ remained unrented. The villages rented on a triennial lease, 3,742$\frac{13}{16}$ in number, were to pay in the first year Star Pagodas 5,36,846 15 50; in fusily 1219, the second year of the lease Star Pagodas, 5,42,886 17 4; and in 1220, the last year, Star Pagodas 5,42,945 27 42, inclusive of shotrium and peshcush. The villages retained under aumany were to pay Star Pagodas 22,452 35 10, yielding a total of land revenue for the southern division of Arcot proper of Star Pagodas 5,59,299 5 60; to which if the revenues of Pondicherry and Cuddalore be added, together with the amount arising from farms and licences, the aggregate will be Star Pagodas 5,92,156 13 41, giving an immediate increase of the resources of fusily 1218 above those of fusily 1217, to the extent of Star Pagodas 37,749 26 69, as will be exemplified in the following abstract.

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* Consultations, 29th September, 1809.

Abstract Comparative Statement of the Revenue of the Southern Division of Arcot, Cuddalore, and Pondicherry, for Fusilies 1217 *and* 1218.

	FUSILY 1217.									FUSILY 1218.															
	Land Revenue.			Farms and Licences.			TOTAL.			Land Revenue.			Farms and Licences.			TOTAL.			INCREASE.				DECREASE.		
	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.		Star Pags.	F.	C.	St. Pags.	F.	C.
Southern Division Arcot...	5,18,345	8	18	3,901	30	20	5,22,246	38	38	5,59,299	5	60	4,048	7	58	5,63,347	13	38		41,100	20	...	...	...	...
Cuddalore	16,251	33	42	4,148	13	75	20,400	2	37	16,061	...	40	1,732	18	50	17,793	19	10			...	...	2,606	28	27
Pondicherry	9,018	28	7	2,741	7	50	11,759	35	57	7,131	25	53	3,884	...	20	11,015	25	73			...	...	744	9	64
Total...	5,43,615	24	67	10,791	6	65	5,54,406	31	52	5,82,491	31	73	9,664	26	48	5,92,156	13	41		41,100	20	...	3,350	38	11
																			Deduct decrease	3,350	38	11			
																			Net increase...	37,749	26	69			
Fusily 1217......										5,43,615	24	67	10,791	6	65	5,54,406	31	52							
Increase										38,876	7	6	1,126	25	17	37,749	26	69							

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28. Of the villages not included in the triennial settlement, the Collector has succeeded in renting some since closing his jummabundee accounts; and as keeping the remainder under the immediate management of the Collector, where the general result has been so favourable, appeared to be unadvisable, we directed the Board of Revenue to take measures for the disposal of the whole, in the course of the current fusily, for the unexpired period of the lease.

29. The survey of the southern division of Arcot, which has been in progress for some time past, was not concluded at the period of the Board of Revenue submitting their report upon this district. We shall cursorily observe, that some further expense was estimated to be incurred on this account, though, at the same time, the reduction in the general estimate of charges for this division is expected to amount to the sum of Star Pagodas 48,505 in fusily 1219.

30. In taking into consideration the Reports of the Board of Revenue* upon the settlement of the northern division of Arcot, concluded by Mr. Græme for a period of three years, the result proved to be equally satisfactory to us with any of the preceding.

31. The gross revenue of fusily 1218, arising from land rent, licences, sayer, offerings at Tripetty, amounted to Star Pagodas 7,35,012 44 38, being an increase on the revenue derived in fusily 1217 from the same sources of Star Pagodas 63,851 6 55. For fusilies 1219 and 1220 a progressive increase is expected, viz. for the former Star Pagodas 7,40,776 28 16, and for the latter Star Pagodas 7,43,011 9 3, the whole of which, we have reason to hope, will be duly realized under the administration of Mr. Græme, unless extraordinary calamities should occur.

32. The comparative amount of the revenues of fusilies 1217 and 1218 your Honourable Court will find detailed in the annexed abstract.

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* Consultations, 24 October 1809.

	FUSILY 1217.					FUSILY 1218.					INCREASE.	DECREASE.
	Land Revenue.	Farms and Licences.	Sayer Revenue.	Tripetty Offerings.	TOTAL.	Land Revenue.	Farms and Licences.	Sayer Revenue.	Tripetty Offerings.	TOTAL.		
	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pagodas. F. C.	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F C.
Northern Division of Arcot........	2,20,057 20 67½	7,669 3 ..	934 1 52	45,507 41 50	2,74,168 22 9½	2,37,225 4 64	7,863 8 64	8,627 1 7	60,791 31 33	3,14,507 1 8	40,338 23 78½	.. ....
Assumed Pollams................	30,076 42 17	125	.. ....	.. ....	30,201 42 17	40,921 18 62	171	.. ....	.. ....	41,092 18 62	10,890 21 45	.. ....
Callasty and Bomrauze	1,08,016	855	.. ....	.. ....	1,08,871	1,08,016	882	489 21 27	.. ....	1,09,387 21 27	516 21 27	.. ....
Talooks transferred from the Southern Division of Arcot........	2,09,160 32 49	13,622 3 52	2,926 25 73	.. ....	2,25,709 17 14	2,19,492 37 42	12,748 30 75	4,782 1 1	.. ....	2,37,023 24 38	11,314 7 24	.. ....
Suttaved and Pullicat	15,022 24 8	881	.. ....	.. ....	15,903 24 8	15,215 20 53	716	57 30 50	.. ....	15,989 6 23	85 27 15	.. ....
Conjoondy in Barramahl	6,870 40 1	158	853 38 77	.. ....	7,792 33 78	6,780 40 1	196 22 40	872 30 1	.. ....	7,850 2 42	57 13 44	.. ....
Vencatgherry Cotah in Balaghat ..	7,797 5 14	208	509 28 3	.. ....	8,514 33 17	7,848 .. 38	216	1,099 14 40	.. ....	9,163 14 78	648 26 61	.. ....
Total....	5,96,911 29 76½	23,518 6 52	5,224 4 45	45,507 41 50	6,71,161 37 63½	6,35,499 32 20	22,793 17 19	15,928 8 46	60,791 31 33	7,35,01^{2} 44 38	63,851 6 54½	.. ....
					Fusily 1217......	5,96,911 29 76½	23,518 6 52	5,224 4 45	45,507 41 50	6,71,161 37 63½		
					Increase	38,588 2 23½	724 34 33	10,704 4 1	15,283 34 63	63,851 6 54½		

38. We

Revenue Letter from Madras, 6 February 1810.

33. We have satisfaction in noticing the favourable result of the foregoing comparison, particularly with reference to the land revenue derived from the talooks transferred from the southern division of Arcot, the amount of which may be considered to be very favourable, when it is recollected that these districts suffered more from the famine in fusily 1216 than any in the Carnatic, Nellore excepted.

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35. In the consideration of the merits of the settlement of the district of Nellore, as reported to us by the Board of Revenue,* we were concerned to observe that a decrease was apprehended below the revenue of fusily 1217, in the sum of Star Pagodas 20,000, although a reference to the annexed comparative abstract shows an increase from land revenue, to the extent of Star Pagodas 18,574 7 2; but this, as we shall hereafter explain, is delusive.

Abstract

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* Consultations, 10th November 1809.

Abstract Comparative Statement of the Revenue in the Nellore and Ongole Districts, for Fusilies 1217 *and* 1218.

	FUSILY 1217.					FUSILY 1218.						
	Land Rent.	Licences.	Customs.	Salt.	Total.	Land Rent.	Licences.	Customs.	Salt.	Total.	Increase.	Decrease.
	St. Pagodas. F. C.	S. Pags. F. C	S. Pags. F. C.	St. Pagodas. F. C.	St. Pagodas. F. C.	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pagodas. F. C	St. Pagodas. F. C.	St. Pagodas. F C.	St. Pags. F. C.
....	2,89,840 8 28	1,567 14 41	.. .. ..	.. .. ..	2,91,407 22 69	3,07,184 35 75	2,796 38 76	.. .. ..	.. .. ..	3,09,981 29 71	18,574 7 2	.. .. ..
....	78,148 1 53	156 33 60	.. .. ..	.. .. ..	78,304 35 33	76,360 31 58	246 11 65	.. .. ..	.. .. ..	76,309 43 43	.. .. ..	1,994 36 70
oór Zemindarries	1,20,482	.. .. ..	.. .. ..	.. .. ..	1,20,482	1,20,482	1,150	.. .. ..	.. .. ..	1,21,632	1,150	.. .. ..
ms	11,467 44 13	.. .. ..	.. .. ..	.. .. ..	11,467 44 13	11,467 44 13	9 31 18	.. .. ..	.. .. ..	11,477 30 31	9 31 18	.. .. ..
....	24,802 10 69	.. .. ..	.. .. ..	.. .. ..	24,802 10 69	24,512 42 29	.. .. ..	.. .. ..	.. .. ..	24,512 42 29	.. .. ..	289 13 40
....	2,420	.. .. ..	.. .. ..	.. .. ..	2,420	2,530	.. .. ..	.. .. ..	.. .. ..	2,530	110	.. .. ..
....	2,832 16 18	.. .. ..	.. .. ..	.. .. ..	2,832 16 18	2,091 16 12	.. .. ..	.. .. ..	.. .. ..	2,091 16 12	.. .. ..	.. .. ..
....	1,157 2 66	.. .. ..	.. .. ..	.. .. ..	1,157 2 66	1,059 31 45	.. .. ..	.. .. ..	.. .. ..	1,059 31 45	.. .. ..	97 16 21
and Ongole	.. .. ..	.. .. ..	.. .. ..	1,06,697 .. 8	1,06,697 .. 8	.. .. ..	.. .. ..	.. .. ..	91,009 35 24	91,009 35 24	.. .. ..	15,687 9 64
....	.. .. ..	.. .. ..	.. .. ..	26,964 34 45	26,964 34 45	.. .. ..	.. .. ..	.. .. ..	16,984 16 53	16,984 16 53	.. .. ..	9,980 17 72
....	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	4,415 10 56	.. .. ..	4,415 10 56	4,415 10 56	.. .. ..
....	.. .. ..	220 ..	.. .. ..	.. .. ..	220	.. .. ..	45 22 65	.. .. ..	.. .. ..	45 22 65	.. .. ..	174 22 15
....	.. .. ..	.. .. ..	1,036 29 30	.. .. ..	1,036 29 30	.. .. ..	.. .. ..	1,931 36 74	.. .. ..	1,931 36 74	895 7 44	.. .. ..
Total....	5,31,149 39 7	1,944 3 21	1,036 29 30	1,33,661 34 53	6,67,792 16 31	5,45,392 21 72	4,248 14 64	6,347 2 50	1,07,994 6 77	6,63,982 1 23	25,154 11 40	28,964 26 48
					Fusily 1217..	5,31,149 39 7	1,944 3 21	1,036 29 30	1,33,661 34 53	6,67,792 16 31	Deduct increase	25,154 11 40
					Increase	14,242 27 65	2,304 11 43	5,310 18 20	25,667 27 56	3,810 15 8	Net decrease ..	3,810 15 8

General Letter, 24 October 1808.
Par. 5 to 33.

Revenue Letter from Madras, 6 February 1810.

40. The circumstances attending the original settlement of Dindigul, its subsequent abrogation, and the conclusion of a progressive increasing village rent, were fully discussed in a former despatch to your Honourable Court. We shall only further observe, with regard to this district, that the increase of the late fusily year upon the revenue of the preceding, amounted to Star Pagodas 14,702 39 16, and that the renters have been punctual in the fulfilment of their engagements.

41. At the period above referred to, we stated the causes which precluded the introduction of village rents in the province of Madura during the year 1217, and the expectation of the Board of Revenue that the Collector would be able to carry their orders into execution in the course of the succeeding fusily.

42. This expectation has been fully realized; and although, in forming the settlement, it was found necessary to commence the lease by a jumma for the first year below that of the preceding, in the sum of Star Pagodas 1,971 4 1, this diminution will be found to be amply provided for by the increase in the two following years, the average of the lease settlement being Star Pagodas 1,37,542 19 22, while the average of the three former years, from 1215 to 1217 fusily inclusive, was Star Pagodas 1,27,137 6 54, making a difference in favour of the present settlement of Star Pagodas 10,405 12 48.

43. For further information on the settlement of these districts, and the amount of revenue derivable from branches of revenue distinct from the land rent, we beg leave to refer your Honourable Court to the annexed comparative statement, shewing a gross jumma of Star Pagodas 5,35,064 19 68, and a net increase on fusily 1217 of Star Pagodas 23,510 35 31.

Abstract

Abstract Comparative Statement of Revenue of the Province of Dindigul, Madura, and Ramnad, &c. for Fusilies 1217 *and* 1218.

	FUSILY 1217.						FUSILY 1218.						INCREASE.	DECREASE.
	Land Rent.	Farms and Licences.	Sayer.	Salt.	Hill Rent.	TOTAL.	Land Rent.	Farms and Licences.	Sayer.	Salt.	Hill Rent.	TOTAL.		
	St. Pagodas. F. C.	St. Pagodas. F. C.	St. Bags. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pagodas. F. C.	St. Sagodas. F. C.	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pags. F. C.	St. Pagodas. F. C.	St. Pags. F. C.	St. Pags. F. C.
Dindigul District...	81,161 29 9	1,195 19 6	2,241 15 74	.. .. ..	6,139 13 45	1,44,303 22 41	95,864 23 25	2,138 8 15	4,125 28 41	.. .. ..	7,036 25 52	1,62,729 39 40	18,426 16 79	.. .. ..
Ditto Pollams......	53,565 34 67						53,564 43 67							
Madura District	1,35,459 11 19	1,301 34 29	.. .. ..	.. .. ..	.. .. ..	1,44,730 5 42	1,33,488 7 18	1,909 33 26	2,531 13 2	.. .. ..	.. .. ..	1,45,897 40 40	1,167 34 78	.. .. ..
Ditto Pollams......	7,969 4 74						7,968 31 74							
Manapara ditto	27,726 35 15	242 17 65	.. .. ..	.. .. ..	.. .. ..	27,969 8 ..	27,726 32 15	172 32 58	853 40 74	.. .. ..	.. .. ..	28,753 15 67	784 7 67	.. .. ..
Ramnad Zemindarry	94,733	.. .. ..	.. .. ..	13,882 26 70	.. .. ..	1,08,645 26 70	94,733	2,706 3 73	743 44 14	12,673 24 74	.. .. ..	1,10,226 28 1	1,611 1 11	.. .. ..
Shevagunga ditto ..	75,000	.. .. ..	.. .. ..	10,935 11 44	.. .. ..	85,935 11 44	75,000	2,173 41 7	219 2 44	10,063 32 29	.. .. ..	87,456 31 ..	1,521 19 36	.. .. ..
Total....	4,75,615 25 24	2,739 26 20	2,241 15 74	24,817 38 34	6,139 13 15	5,11,553 29 37	4,88,346 3 39	8,470 29 19	8,478 39 15	22,737 12 23	7,036 25 52	5,35,064 19 68	23,510 35 31	.. .. ..
Fusily 1217......							4,75,615 25 24	2,739 26 20	2,241 15 74	24,817 38 34	6,139 13 45	5,11,553 29 37		
Increase........							12,730 23 15	5,731 2 79	6,232 23 21	2,080 26 11	897 12 7	23,510 35 31		

General Letter, 24th October 1808. Par. 131.

Revenue Letter from Madras, 6 Feb. 1810.

44. We have already informed your Honourable Court, that a triennial settlement had been effected in the province of Tanjore, in the course of fusily 1217, with the exception of nine hundred and forty-one villages.* Of the above-mentioned number a triennial settlement has been effected in five hundred and seventy-five, upon principles nearly similar to those on which the triennial was concluded. For the remaining number of villages the Meerassadars refused to incur the risk of a lease, in consequence of which the Collector was induced to form an annual settlement for three hundred and three of those villages. With regard to the remaining sixty-three, the inhabitants refused coming into terms, even for an annual rent, though the actual state of the crops at the time was offered as its basis.

45. This obstinate refusal was to be attributed to particular Meerassadars, whose concern extended no further than the receiving their allotted portion of the produce, without contributing thereto either by labour, stock, or otherwise.

46. As considerable inconvenience might result from conceding too much to the indolent Meerassadars, who refused to enter into engagements for their lands, we adopted a recommendation submitted to us, of limiting their advantages to ten per cent. of the cultivators' share of the produce, leaving it however at their option to enter into engagements for their lands at the conclusion of the existing settlement.

47. No subsequent communication having been received from the Board of Revenue, regarding the final settlement concluded by the Collector of Tanjore during the late fusily, we are unable to enter into any further particulars for the information of your Honourable Court.

60. We have much satisfaction in reporting to your Honourable Court the favourable conclusion of a triennial settlement in the province of Tinnevelly,* notwithstanding the many difficulties which presented themselves in the progress of executing our orders.

61. Under the former system, the Government might be considered the monopolizers of all the grain in the country. By withholding the sale of their own share of the produce until that of the Ryots had been consumed, and then issuing from their own stores this stock to the inhabitants upon mortgages of future years produce, the Government virtually became the corn-factors of the country, deriving its revenue from a monopoly of the produce instead of a tax upon the land. The disadvantage immediately resulting from this system, and which constituted the chief difficulty in effecting village rents, was the balance left outstanding at the end of the year on account of the sirkar grain remaining unsold, and the difficulty of converting it into money, so as to realize the revenue within the year. The inhabitants aware of this difficulty, were averse to the responsibility of a money-rent, and the actual experience of many years justified their apprehensions.

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* Consultations, 23d May 1809.

Revenue Letter from Madras, 6 February 1810.

Abstract Comparative Statement of the Revenue of the Tinnevelly Province, for fusilies 1217 *and* 1218.

	Fusily 1217.			Fusily 1218.			INCREASE.			DECREASE.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue ...	3,85,373	42	76	4,46,957	44	73	61,584	1	77	...	...	...
Salt	18,609	23	47	20,736	36	8	2,127	12	41	...	...	...
Sayer	7,053	...	68	10,017	27	35	2,964	26	47	...	...	...
Farms and Licenses	2,825	...	...	2,583	24	3	...	...	...	245	20	77
Chank	7,842	22	40	6,645	37	40	...	...	...	1196	30	...
Bazar Fund	24	38	50	...	...	...	...	...	...	24	38	50
Extra Revenue ...	185	23	1	167	43	44	...	...	...	17	24	37
Cochineal rented..	...	...	...	280	...	...	280	...	...	..	..	..
Total......	4,21,914	16	42	4,87,389	33	43	66,955	41	5	1480	24	4
				Deduct Decrease..			1,480	24	4			
				Net Increase			65,475	17	1			
Pollams.												
Permanent Peshcush	98,368	...	...	98,368	...	...	...	...	...	...	...	...
Salt	4,591	35	63	5,770	38	6	1,179	2	23	...	...	...
Sayer	...	...	...	1,084	39	71	1,084	39	71	...	...	...
Farms & Licences	...	...	...	480	27	22	180	27	22	...	...	...
Total......	1,02,959	35	63	1,05,704	151	9	2,744	24	36	...	...	...
Grand Total...	5,24,874	7	25	5,93,094	3	62	68,219	41	37	...	...	...

62. From the foregoing abstract it will be observed, that the total jumma of the province of Tinnevelly, including the pollams annexed to this collectorate, during the last year, amounts to Star Pagodas 5,93,094 3 62, and independently of the pollams, to Star Pagodas 4,87,389 33 43, being a net increase, in fusily 1218, above the revenue of the previous year, from the same sources, of Star Pagodas 65,475 17 1.

63. In the pollams the increase of Pagodas 2,744 21 36 arises from salt, sayer, and licences, making a total increase of Star Pagodas 68,219 41 37.

64. The average of the three years settlement lately concluded, exclusive of the pollams permanently assessed, is Star Pagodas 4,48,672 15 29, which is less than the average of fusilies 1213, 1214, and 1215, the gross collections during which period averaged Star Pagodas 4,62,221 25 69. It is not, however, by a comparison of the gross sum exhibited in a jummabundee, that the merits of a settlement are to be appreciated, but by the net revenue which remains in the treasury an available resource to the state. The net collections for the three years before mentioned, averaged only Star Pagodas 4,05,402 32 74½, while the actual annual disbursement for the same period averaged Star Pagodas 56,818 34 67½. The amount of charges estimated for each year of the lease is Star Pagodas 27,695 37 64, and the net collections will probably amount to Star Pagodas 4,20,976 22 46, being a clear net increase, above the revenue of the former period, of Star Pagodas 15,573 34 50½.

65. With respect to the amount of the settlement of the land revenue, therefore, we have every reason to be satisfied. The transition from the aumany system to that of village rents could not be effected without some diminution of gross revenue, because the recent commutation of a payment in kind for the payment of a money-rent, the novelty of the system, and the consequent risk and exertions undertaken by the renters, demanded compensation. The decrease of gross revenue, however, will be counterbalanced by a diminution of charges, and by a general improvement of the resources of the country, by the introduction of an ameliorated system of collection.

66. Of

Revenue Letter from Madras, 6 February 1810.

66. Of the remaining districts not permanently settled, namely, Canara, Coimbatore, Palnaud, and Trichinopoly, we are unable to communicate to your Honourable Court particular information, in as far as regards the settlements which may have been concluded for the late fusily, as we have not yet received the reports of the Board of Revenue upon the subject; but we can assure your Honourable Court, that the general result has been equally favourable as in those already reported upon.

EXTRACTS REVENUE LETTER *to* FORT ST. GEORGE, *Dated the 17th December 1813.*

Letter from, dated 6th February 1810.

(Par. 7 to 17.) Progress made in the introduction of village rents on triennial leases through the unsettled districts. Settlement of the Ceded Districts for fusily 1218. New appointments in these districts, and a topographical survey of that portion of the Company's territory authorized.

Revenue Letter to Fort St. George, 17 Dec. 1813.

Par. 70. In these paragraphs, and in other parts of the dispatch to which we are now replying, you have brought under our view the progress which you had then made, in introducing into the unsettled districts under your presidency the system of triennial village leases, which, as we had been previously informed by your letter in the Revenue Department, of the 24th October 1808, you had come to the resolution of adopting at the commencement of fusily 1218. We find ourselves relieved from the necessity of entering at large into a discussion of these proceedings, in as much as the general reasoning and instructions contained in our Revenue letter of the 16th December 1812, though more immediately relating to the further measures you had subsequently taken for extending the same system for a period of ten years, and eventually in perpetuity, may be considered as practically involving a decision on the change which you had previously effected in the principles of your revenue management, and with the early operation and effects of which we are made acquainted in the dispatch now under our consideration. This is a subject which, as you will observe on a perusal of the Fifth Report of the Select Committee of the House of Commons appointed to enquire into the Affairs of the East-India Company, engaged their especial attention; and every consideration we have ourselves been able to give to it, and it has much occupied our thoughts, induces us substantially to concur in their sentiments and reasonings on this particular topic. Under these circumstances, we shall confine our observations principally to the facts and circumstances, as connected with the transition from ryotwar settlements to triennial village leases, which are directly brought under our notice in the dispatch to which we are now replying.

71. With reference to the two collectorates, Bellary and Cuddapah, into which the Ceded Districts were divided, the attempt to establish village rents on a triennial lease, in fusily 1218, we find to have been confined to the latter.

72. The settlement concluded for fusily 1218 by Mr. F. Gahagan, the Collector of Bellary, in the mode which has hitherto prevailed, has given us great satisfaction. The jumma of Bellary, exclusive of customs, we perceive amounted to Star Pagodas 9,32,790 26 6. If from this sum the kurnoul peshcush be excluded, which by order of the Supreme Government has been reduced from Star Pagodas 28,645 35 to Star Pagodas 22,916 30, the remainder of the jumma will exhibit, in fusily 1218, an increase above the revenue derived from the same sources in fusily 1210, the worst year under the Company's government, of Star Pagodas 3,48,906 12 74; an increase above the revenues of fusily 1215, the best year, of Star Pagodas 6,354 15 53; and an increase on the revenues of fusily 1217, the year immediately preceding, of Star Pagodas 95,761 32 37.

73. The customs (not included in the foregoing statement) having amounted in fusily 1218 to Star Pagodas 41,470 26 11, exceeded the collections under the same head, in the preceding year, by the sum of Star Pagodas 11,442. 13. 50. The gross revenue, therefore, of fusily 1218, amounted to Star Pagodas 9,74,261 7 17, showing a net increase upon the revenue of fusily 1217 of Star Pagodas 1,01,474 38 7.

Revenue Letter to Fort St. George, 17 Dec. 1813.

74. With respect to the division of Cuddapah, it appears that of 1,834 villages comprehended in that collectorship, 1,099 were leased by villages for three years, 183 for one year, and 552 continued under aumany. On comparing the settlement of Cuddapah for 1218 with the revenues of 1217, there appears to be an augmentation under the head of land-rent, of Star Pagodas 33,870 11 52; under the head of licenses, of Star Pagodas 2,710 37 38; and under the head of customs, of Star Pagodas 6,685 28 78 The gross revenue for fusily 1218, amounting to Star Pagodas 8,28,733 34 47, shows an augmentation on the gross revenue of the preceding fusily of Star Pagodas 43,266 30 8. The land-rent alone exhibits an increase above that of fusily 1210, the first year of the Company's government, of Star Pagodas 3,24,556 4 76; above that of fusily 1215, the best year in respect of season, of Star Pagodas 10,863 12 53; and above that of fusily 1216, a year of drought and famine, of Star Pagodas 1,75,790 14 35. In the villages which have been rented for three years, an increase of revenue has been obtained, in the first year of the lease, of Star Pagodas 23,610 12 79; and in the two following years a further gradual increase of Star Pagodas 22,012 13 58 is represented by you to be expected.

75. From the comparative statement contained in the thirteenth paragraph of your address, of the aggregate revenue derived from both divisions of the Ceded Districts, in fusilies 1217 and 1218, it appears that the total collections in the latter fusily amounted to Star Pagodas 18,02,994 41 64, exceeding those of the preceding fusily in the sum of Star Pagodas 1,44,741 23 15.

76. When, however, we bear in mind that the survey-rents in these districts, with reference to which the land revenue was collected under the former system (a system certainly better calculated than any mode, proceeding on the principle of farming out the revenues, for realizing to the Goverment the largest possible receipts from the land) were in the opinion of Colonel Munro considerably higher than "they ought to be, and higher than they ever had been, "or than could be realized, as long as there are bad crops and poor Ryots," we can by no means regard the total increase in the year 1218 as of a permanent nature; still less can we calculate upon the further augmentation of revenue which you expect to derive, under the progressive jummas stipulated for in the two next years of the triennial leases. The following facts, which we find to be stated by the Collectors in the papers now before us, are of themselves quite sufficient to discourage us from placing any confidence in that expectation, viz. that an unfavourable season would render the village renters unable to keep to the terms of their leases; that a great part of them, in point of circumstances, were not more substantial than common cultivators; and that the Potails had, for the most part, entered into engagements merely to prevent strangers from becoming the farmers of their villages, and thus supplant them in the situation of chiefs; and that, for the purpose of giving effect to the new system, the Board of Revenue had it in contemplation to resort, and as it would appear under your implied sanction, to the very unwarrantable expedient (an expedient of which we cannot in too pointed terms express our disapprobation) of authorizing the Collectors to deprive such of the Potails who should decline renting the villages to which they belonged of their enaum lands, lands which either pay no rent or are very favourably assessed, and which they and their ancestors have, by prescriptive usage and hereditary succession, enjoyed in the character of village collectors, as a part of their remuneration for performing the duties attaching to that character, and of which they cannot, in justice, be deprived, unless in any instances it can be shewn that the alienations have not been duly and regularly granted, or unless they become forfeited by personal misconduct in the parties, of a very aggravated nature. The disinclination, and even positive refusal of the Potails, not only in the Ceded Districts, but as we also observe in other parts of the country, to consent to the terms of the village leases, is, as has been expressed in the Report of the Select Committee of the House of Commons, "a circumstance which in itself affords "a strong presumptive ground for concluding that the terms of the rent demanded must have been excessive."

77. The circumstances which we have briefly referred to, and others which we deem it unnecessary to particularize, but none of which are stated in your

letter, appear to have formed the subject of an important correspondence between the Board of Revenue and the acting Collectors in Bellary and Cuddapah. In that correspondence it is admitted by the Board of Revenue and by yourselves, that the Collectors were placed in a most difficult and perplexing situation, a situation in which "address, ingenuity, and ability," could alone enable them to proceed, and that, if the exercise of these qualities on the part of the Collector should not be attended with the desired effect, the new system must be abandoned.

82. As to the change of system which you have introduced into one of the divisions of the Ceded Districts, and which, as it appears from the correspondence before us, was only prevented from being also carried into effect in the other by the insuperable difficulties which opposed the attempt, it is impossible for us to contemplate your proceedings without peculiar anxiety as to the ultimate consequences, nor without a very sensible concern that any considerations should have led you to interfere with an existing system, which in the short space of a few years had conduced, in a degree perhaps unparalleled, to the general improvement and welfare of those districts. When Colonel Munro resigned the important charge of administering the affairs of this extensive territory, he recorded it as his opinion, that it "was essential to "its welfare that there should not only be no actual change, but that nothing "should be done which might excite suspicion that any was intended; that "the disturbances by which it was formerly agitated had been too recently "settled, to render it either prudent or safe to hazard any experiment of inno-"vation; that the country was quiet and well affected; that no troops were "required in it; that the revenue was collected with the greatest ease; and "that the way most likely to secure these advantages would be to continue, as "nearly as possible, the system of management which had been observed "during the last seven years." The executive arrangement which was made by your Government for supplying the loss of Colonel Munro's services in these districts, had proceeded avowedly on the intention "that the principles he "had acted upon with so much success might still continue to be the guide of "the revenue administration in that province:" and in conformity with this settled purpose, the new Collectors were directed not only to refrain from introducing any innovation on the system of management then obtaining, but to avoid even the least appearance of any change, as it might involve the affairs of the province in confusion, and produce consequences detrimental to the public interests. Notwithstanding, however, these facts and proceedings, a year had not elapsed before you resolved upon the abandonment of that very mode of revenue management, from which such good effects had resulted, and continued to result, and for the preservation of which unimpaired, such an earnest solicitude had been so naturally manifested.

Letter from, dated 6 February 1810. (Par 26 to 29.) Triennial settlement of the southern division of Arcot, Cuddalore, and Pondicherry.

87. With respect to the southern division of Arcot, we mark that of the 3,988 villages, of which this district consists, a triennal lease of the lands belonging to 3,742 had been concluded by the Collector: that the remaining 245 villages continued unrented, and that instructions had been issued for carrying it into effect in those villages in the following year.

88. The settlement of the rented villages appears to have been fixed at the assessment of Star Pagodas 5,36,846 for fusily 1218, Star Pagodas 5,42,886 for fusily 1219, and Star Pagodas 5,42,945 for fusily 1220, omitting fractions.

89. The revenue derived, in addition to the fixed rents, from the villages retained under aumany, together with the land revenue of Cuddalore and Pondicherry, and the produce of farms, licenses, &c. make the first year's jumma amount to Star Pagodas 5,92,156 13 14, shewing an increase in fusily 1218 of Star Pagodas 37,749 26 69 beyond what was obtained under the settlement of fusily 1217, and an increase of Star Pagodas 50,206 11 39 beyond the average collections of seven years, from fusily 1211 to fusily 1217. If we add to the above-mentioned sum of Star Pagodas 5,92,156 the sum of

Star Pagodas 50,500, for articles not included in the jumma, such as town duties, betel, tobacco, and salt, the aggregate demand for fusily 1218 in this collectorate will amount to Star Pagodas 6,42,656, the whole of which sum, with the exception of Star Pagodas 10,812, was realized within the year, and has been accompanied with a decrease, in the charges of collection, to the amount of Star Pagodas 48,505 35 46. When, however, we advert to the opinions expressed by Mr. Ravenshaw on the subject of the village rents, which he had been instructed to form, we are far from entertaining any sanguine expectations of their being fully realized in the remaining two years of the leases, unless the seasons prove unusually favourable; or that they can, even in that case, be collected, without in some measure retarding the progress of agricultural prosperity, and encroaching on the necessary means of the cultivator which ought ever to be avoided in the revenue administration of our Indian possesions, and a cautious attention to which, on the part of Mr. Ravenshaw, appears to have been one great cause of that improvement which has been effected in the internal condition of the southern division of Arcot, during the few years it has been under the able and judicious management of that Collector.

90. It is first stated by Mr. Ravenshaw, in allusion to a communication which he had previously made to the Board of Revenue against the new plan of settlement, but which communication we do not find in the papers before us, that " his opinion on that subject he saw little reason to alter, but that, on the " contrary, every thing he had seen since the introduction of the system con- " firmed its justness; that he had, however, obeyed the orders of the Board, " and, as he trusted, not less zealously than any of the advocates for it."

91. " Whether or not," he observes, " the settlement is consistent with the due " realization of the rent and the prosperity of the country, will depend on " many circumstances. If seasons are good; if leaseholders do not, by " oppressing their Ryots, materially injure the resources of their farms, I have " no doubt but the settlement made is perfectly consistent in both these " points. If seasons are bad, they will be unable to pay the present rent " without numbers of them being ruined, and the prosperity of the country " suffering in proportion. This, however," he adds, " would have been the " case, if the settlement was half a lack less than it is."

92. The Board of Revenue, however, take no notice of these remarks and opinions of the Collector, but state, in their report to Government, " that " it was to be expected that the stock and spirit of the Ryots would be in- " creased to such a degree, that if the seasons were favourable, the whole of " the land which had been waste for so many years that it was overgrown with " jungle would soon be brought into culture."

93. But supposing, what general experience will by no means justify, that the district should enjoy the advantage of three good seasons in succession, it nevertheless appears, as is stated by the Select Committee of the House of Commons, in their report to which we have already referred, that evils had already there resulted, during the first year of the triennial lease, " which " threatened a revival of those oppressions on the inhabitants which were " formerly practised under the village system," and which, we may add, had very much contributed to reduce this province, in particular, to the verge of ruin. " My apprehensions," says the Collector, " are very strong, that even " in good seasons the prosperity of the country will suffer considerably from " the oppression of the farmers on the inferior Ryots. This, indeed, is " almost past apprehension; it already admits of some proof. I have not " been able to learn that a single pottah has been issued by them, yet they " have made the Ryots pay for all shavee* and poolathy which was remitted " to them under the former system. They have, in many cases, made them " pay more than their rent, and in most cases the full rent for all waste lands " cultivated by them, for which, under the old system, they had a remission " granted them for the first three years. Hundreds of complaints on these " subjects, and other similar acts of oppression, have been made to me; but I " have no power to grant redress. I can only refer them to the court; and " the court, if it did nothing else, would not have time to redress all such " grievances, even if they came before it. But the road to justice is so

" clogged

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* Damaged goods.

Revenue Letter to Fort St. George, 17 Dec. 1813.

"clogged with forms, &c. that nine out of ten of such grievances never can "come before it. It is cheaper for complainants of that description to submit "to be plundered than to attempt to seek redress. Their humble situation, "their ignorance, and their poverty, compared with the power, affluence, "influence, and ability of those they have to contend with, are, I fear, insu-"perable obstacles in their way."

94. We would observe upon this passage, that if the village farmers go on collecting without regard to the regular rents and the established rules of assessment, as is therein stated, they may for a few years, provided he seasons are not very adverse, make good their undertaking with the Government. But in what a condition will the country be left? Impoverished, ruined, and deserted; its productive powers, which were reviving, exhausted; left without any capital or stock to enable the inhabitants to carry on the business of cultivation. This could not happen under the mode of collection which you have superseded; for it accommodated itself to the means of the Ryots. They knew the utmost that they would be required to pay: there was a standard rent limited and defined by survey, which they were liable to be called upon for, but the strict enforcement of it was made to depend upon the abundance or scantiness of the crops. This mode of settling the rents with each individual cultivator, through the direct agency of accountable officers employed under the directions and authority of the British Collector, was, we are satisfied, the only one by which so high a scale of demand as obtained in the southern division of Arcot, and in most of the other Havelly districts under your Presidency, could be secured, without impairing their internal resources.

95. Mr. Ravenshaw's observations on the urgent expediency of taking some measures for protecting the Ryots against the oppressions and abuse of authority to which they were exposed on the part of the renters, very loudly call for your attention, not only in the south of Arcot but in all districts where a similar plan of administration has been adopted. It will, indeed, be to us the cause of the deepest regret, if the change of system, which you have thought it proper to resort to in the unsettled districts, should be attended, as we are greatly apprehensive it will be, with a renewal of those irregularities and unjust practices, which it was one of the primary objects of the ryotwar system to remove, and which it is certainly, in our opinion, better calculated to prevent, than any other mode of administering the revenues of an Indian country, that has ever been adopted by the British Government.

96. Some good may possibly be effected by the appointment of the Tehsildars as Commissioners, under Regulation XVI, 1802, to see justice done between the farmers and under-tenants; but we cannot indulge the expectation that any arrangement, under which the farmer may refuse or evade the granting of pottahs to the latter (and such an arrangement we must consider the village settlements you have formed), will succeed in the attainment of its object.

97. We are at a loss to conceive how, under the provisions of the existing judicial regulations, which are, to say the least, adverse to the exercise of any interference on the part of the Collector, the village farmers can be obliged to issue pottahs, otherwise than by the intervention of the authority of the zillah judge, who must have suits instituted in his court, and a regular process gone through in each case before he can regularly exercise the powers of his office. We are ourselves strongly persuaded, that the protection and security of individual rights, and the prevention of extortionate demands on the inhabitants, can in no manner be so well accomplished as by a return to the ryotwar system of management, and a modification of the existing plan of judicature, agreeably to the principles which we briefly explained to you in our revenue letter of the 16th December last. The latter of these subjects still engages our serious consideration, and we shall shortly communicate to you, more particularly than we have yet done, our sentiments and instructions upon it.

(30 to 33.) Triennial Settlement of the northern division of Arcot.

98. We observe that the gross revenue of fusily 1218, derived from land, licenses, sayer, and offerings at Tripetty, amounted to Star Pagodas 7,35,012 44 33, exceeding

Revenue Letter to Fort St. George, 17 Dec. 1813.

ceeding the amount derived from the same sources, in fusily 1217, in the sum of Star Pagodas 63,851 6 55, and that you expect a progressive increase of about Star Pagodas 5,766 in fusily 1219, and of Star Pagodas 8,000 in fusily 1220. The season is represented to have been particularly favourable in fusily 1218, which sufficiently accounts for the realization of the increased rent of that year; but we are led to apprehend, from the sentiments and reasoning of the Collector and assistant, that unless the two following years should prove equally favourable (which, from past experience, it would be sanguine to expect) the advanced rents cannot be realized, without diminishing also, in this collectorship, the agricultural stock and the general resources of the country.

99. It appears, from the letter of the assistant Collector, dated 7th May 1809, that in some parts of this district the assessment is fully as high as the land can bear, and that in others it is considerably too low. On this subject Mr. Ross thus expresses himself: "In making the settlement, I have laboured " under one great inconvenience; and as these districts are, perhaps, a soli- " tary instance of it, I consider it but justice to you (the Collector) and to " myself particularly to point it out. I allude to the want of a regular survey. " I have every where experienced this want, but most of all in the Vellore " talook, where the lands are very unequally assessed. The terwah is still " complained of as too high in some places, and I am sure it is too low in " others. The accounts are throughout incorrect, and in many villages inten- " tionally false." And in order to shew the great irregularity even of the measurement of the lands, he states the following circumstances: that "when " the Curnums of Bengaum and Polcondah gave in above a thousand cawnies " of land as uncultivated, the pottah Meningars offered me a moochilka, sub- " jecting themselves to a fine, if upon examination one single cawney of waste " was discovered." This omission is the more to be regretted, because Mr. Ross seems to be very doubtful whether an attempt can be made with advantage to remedy it during the existence of the lease: an opinion which is confirmed by the proceedings of your Board of Revenue, who when called upon, in the year 1807, by Lord William Bentinck, in consequence of instructions his Lordship had received from the Bengal Government to state their sentiments as to the expediency of substituting the system of village leases for three years in lieu of the ryotwar amount settlements then obtaining, objected to the proposed measure, as being calculated to impede the progress of the surveys then making. This, in our minds, furnishes a strong reason why you should, at all events, have delayed the introduction of the village system, until the lands had been regularly surveyed, and until the irregularities unavoidably attendant on the early stages of this operation had been duly adjusted.

100. The ruinous state of the tanks and water-courses in this province, as described in the Collector's correspondence, and further represented in the report of the Board of Revenue, dated 31st August 1809, has, we trust, before now engaged your serious attention. Whatever engagements the renters may have come under, it cannot be expected that they will execute the necessary repairs with only a three years' interest in the land, supposing even that they possessed capital to disburse on such an object, which from their general poverty can hardly be the case: the expense, therefore, must, in the first instance, be incurred by Government, and we must look for indemnity in the more favourable terms of a future settlement.

101. We perfectly concur in opinion with the Board, that it is highly expedient to continue Tuccavy advances to the cultivators, according to the custom of the country and the usage of the Company's Government, wherever security can be obtained for their proper application, and for repayment of the sums advanced within a reasonable time.

Letter from, dated 6th February, 1810.

(Par. 40 to 43) Settlement of Dindigul, Madura, and Ramnad, for fusily 1218.

104. In our reply to paragraphs 4 to 40 of your Revenue letter, dated 24th October 1808, we adverted to the failure of the permanent zemindarry settlement which had been introduced into the zillah of Dindigul, and to the conclusion of a new arrangement for the collection of the revenues of that district by a village settlement under a triennial lease.

105. From

Revenue Letter to Fort St. George, 17 Dec. 1813.

105. From the Collector's letter, dated 16th August 1809, we observe that the engagements entered into by the renters for the payment of a russud jumma of Star Pagodas 95,864 23 25 in fusily 1218, being the second year of the lease, have been punctually fulfilled there, by establishing an increase upon the jumma of fusily 1217 of Star Pagodas 14,702 39 16.

106. In the district of Madura, where owing to accidental causes a triennial lease had not been concluded in fusily 1217, this arrangement seems to have been completed in fusily 1218, for that and the two succeeding years. The average settlement of these three years, amounting to Star Pagodas 1,37,524 19 22, and the average settlement of the three years immediately preceding having amounted to Star Pagodas 1,27,137 6 54, the balance in favour of the existing settlement will be, as stated in the report of the Board of Revenue, Star Pagodas 10,405 12 48.

107. The peshcush from the Dindigul, Manapara, and Madura pollams, and from the Ramnad and Shevagunga zemindarries, being permanently fixed, does not, of course, admit of increase.

108. The abstract statement subjoined to paragraph 43 of your letter, including peshcush, farms and licenses, sayer, salt, and still rents, exhibits an aggregate jumma for fusily 1218 of Star Pagodas 5,35,064, and a net increase on fusily 1217 of Star Pagodas 23,510 35 31.

Letter from, dated 6th February 1810.

(Par. 44 to 47.) Proceedings respecting some unsettled villages in Tanjore.

109. The settlement of the revenues of Tanjore for fusily 1218 not having been reported at the period when your letter was written, the only point which appears to require attention, in the paragraphs noted in the margin, is the proceeding which you have authorized Mr. Wallace, the Collector, to adopt respecting the villages in that province which the Meerassadars have refused to rent.

110. It appears that a temporary settlement for three or two years was concluded, in the course of fusilies 1217 and 1218, with the proprietors of all the villages in the district (4,818 in number) with the exception of 366; that the Meerassadars of 303 of these villages agreed to a settlement of the jumma for the current year, but that the Meerassadars of the remaining sixty-three villages resisted all propositions by which they would be rendered responsible for the revenues of their villages for three years, for two, or even for one year, preferring to receive their fixed share of the actual produce, rather than to undertake the trouble and responsiblity of the rent.

111. This refusal having been ascribed to obstinacy and indolence on their part, it was proposed by the Collector (and the proposition, we observe, has been adopted by you) that where Meerassadars, not concerned in the cultivation of their lands, should refuse to agree to a rent, the whole of the produce, after paying the expenses of cultivation, amounting to about twenty-five per cent., should be taken by the Sirkar or renter, and that a stipend, equal to ten per cent. of the produce, either in grain or money, should be allowed to the Meerassadars, in lieu of three-eighths of the produce, to which they were entitled by the usage of the country.

112. The Board of Revenue, however, apprehending, and as we certainly think with good reason, that this might be considered as an invasion of the meerassy rights, were of opinion that Government would not be satisfied, for the purpose of giving general practical effect to any plan of administration, in reducing the allowance of any class of Meerassadars beyond the lowest standard authorized by past experience, which is stated to have been three-eighths of the actual produce.

113. In this opinion we entirely concur, and we cannot too strongly express our disapprobation that it had not been acted upon. The extension and complete establishment of all new systems of policy, with a view to durability, should be the work of a slow and gradual experiment, and nothing can be more unwise than to force, even beneficial institutions, upon an unwilling and reluctant population.

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Letter from, dated 6th February 1810.

(Par. 60 to 65) Settlement of Tinnevelly for fuslies 1218, 1219, and 1220.

123. The plan of administration under which the revenues of Tinnevelly were realized during the government of the nabobs of the Carnatic has, we believe, been justly represented by the Board of Revenue, as having been equally detrimental to the morals of the people and to the agriculture of the country.

124. Gross and palpable as these evils were, it is easy to conceive that the system to which they adhered could not be superseded without the application of considerable judgment and address; it being in the nature of bad institutions to vitiate and debase the minds of the people who live under them. We consider, therefore, the success which attended the Collector's endeavours to introduce into the province the plan of village rents on a triennial lease, under all the difficulties by which it was opposed, as a creditable testimony to his capacity as a revenue officer.

125. Though the average of the three years settlement, exclusive of the pollams permanently assessed, amounting to Star Pagodas 4,48,672 15 29, is less than the average gross collections of fusilies 1213, 1214, and 1215, by the sum of Star Pagodas 13,549 10 40, yet an annual reduction having taken place in the charges, estimated at Star Pagodas 29,122 41 3½, there appears to be reason to expect a comparative increase in the net average receipts during the lease, in the sum of Star Pagodas 15,573 34 50½.

126. The aggregate revenue of the province, including the peshcush of the pollams, salt, sayer, farms and licenses, &c. amounting for fusily 1218 to Star Pagodas 5,93,094, exhibits a total increase on the jumma of the year immediately preceding of Star Pagodas 68,219 41 37.

Letter from, dated 6th February 1810.

(Par. 66.) Reports upon the remaining unsettled districts not received; but the general result of the settlements for fusily 1218 is stated to be equally favourable with those reported on.

127. Will be replied to when we receive the reports in question.

Letter from, dated 6th February 1810.

(Par. 160.) Mr. Thackeray's report on the provinces of Malabar, Canara, and the Ceded Districts transmitted.

164. We have carefully perused Mr. Thackeray's report, containing the result of his judicious and well directed enquiries into the past and present state of Malabar, Canara, and the Ceded Districts, respecting which he was deputed to collect information by Lord William Bentinck. To this valuable document we have already referred, in our letter in this department of the 16th December last, as furnishing a very strong confirmation of our general sentiments and reasonings contained in that letter on the subject of a permanent system of revenue administration, not only throughout these extensive and interesting provinces, but also in the districts under your presidency which yet remain unsettled. The whole of the facts and arguments embodied in this report are undoubtedly worthy of your most deliberate consideration.

165. In framing fiscal arrangements applicable to the existing state of society in Malabar and Canara, it is most important not to lose sight of the strong ground upon which the proprietary rights of the landholders in those provinces are founded. By attempting to introduce an intermediate class of persons (call them Zemindars, Mootahdars, or what we may) between the Government and the Jelmkars, or hereditary proprietors of the soil, we should not be creating an order of great proprietors, since we have not property in the land to confer, with the exception of some forfeited estates, but we shall be raising up a set of farmers of revenue, with interests distinct from, and at variance with the interests both of the sovereign and the subject. Fortunately, the thriving condition of the provinces, and the improving state of the public

Revenue Letter to Fort St. George, 17 Dec. 1813.

nne under the present mode of collection, remove every inducement to hazard experiments upon a system which, though it may have its inconveniences in common with every other system, a trial of several years has shewn to be in its operation highly beneficial.

166. The state of society and of property in the Ceded Districts certainly differs in a material degree from that described as existing in the other two provinces visited by Mr. Thackeray: we nevertheless consider the arguments stated with so much force in the report of Mr. Thackeray, as well as in that of Colonel Munro of the 15th August 1807, in favour of a ryotwar settlement and against a mootah plan of management, as equally applicable to the districts in question, convinced as we are that the latter system, even in a state where private landed property is unknown, would be found of precarious advantage to Government, and of still more doubtful benefit to the cultivators, while your records afford us abundant testimony of the highly beneficial effects which had marked the progress of civil administration in that large portion of our territories, during the few years it remained under the operation of the former system of individual rents. Different gradations in the scale of society and in proprietary rights have, from time immemorial, been established throughout India. They may be, and unquestionably are, susceptible of improvement; but this should be left to the slow operation of time, to the application of superior skill and industry, and of capital accumulating under the protection of laws, which secure to every individual the enjoyment of the fruits of successful exertion. Instead of trying to fashion society to our institutions, our aim must be to adopt our institutions to the state of society. In countries where on the first introduction of our authority we found Zemindars already in existence, we had in many cases the duty imposed upon us, by the circumstances in which we were called upon to act, of assigning to them a place in the community and a support adequate to their rank; but in the Ceded Districts, and in other parts of our peninsular territory, where there are no Zemindars, or at least but a few partially scattered through the country, an attempt to create them would be equally unjust, ineffectual, and unwise.

167. The report of Mr. Thackeray, which you have transmitted to us with your dispatch of the 6th February 1810, now under our consideration, bears date so long ago as the 4th August 1807, and your receipt of it was notified to us in the 224th paragraph of your Revenue letter of the 21st October in the same year. The cause of this long delay in forwarding to us a document of so interesting and important a nature, remains unexplained in the dispatch before us; but we find a memorandum inserted on the face of the report itself, purporting that it had been mislaid, and was supposed to have been taken by Lord William Bentinck with him to England. We know not whether this memorandum was intended to account to us for our not having been earlier put in possession of the report; but if it be, it is a very unsatisfactory reason for this irregularity, and more especially as it is stated in the letter forwarding it, to have been recorded on your Consultations of the 4th April 1809. But what is still more unsatisfactory to us is, and we cannot too strongly express our surprize at the circumstance, that this document should not have been taken into your particular consideration, and into that of your Board of Revenue, in the course of your proceedings and deliberations in the year 1808-9 upon the discontinuance of the ryotwar mode of revenue management. We cannot imagine a reason for this not having been done, as the minutes of Lord William Bentinck, of the 22d January and the 29th April 1806, on the objects of Mr. Thackeray's deputation, and the instructions with which he was furnished some months afterwards, were in themselves quite sufficient to have called your attention to it, and to shew that the result of that gentleman's investigations could not well fail of being essentially relevant to the important question which you then had under discussion. Yet we do not find that the Board of Revenue, in their report of the 25th April 1808, nor your Government, in their reply to that report, have even alluded to this communication of Mr. Thackeray. We feel the more concern that it should thus have been overlooked or disregarded, because, judging from the convictions it has established in our minds on some very important points connected with the principles of our land revenue administration under your presidency, we cannot help entertaining a belief that a full and dis-

passionate consideration of its contents would have at least had the effect of restraining you from the adoption of any immediate change in the revenue system then in operation, if it did not altogether decide you against any fundamental departure from it.

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EXTRACT REVENUE LETTER *from* FORT ST GEORGE,

Dated the 29th February, 1812.

Letter to, dated 30th August 1809. (Par. 102 to 108) Remarks on the settlement of Tanjore and Trichinopoly for 1215, and the report of the Committee appointed to examine and correct the error into which it was supposed Mr. Wallace had fallen in forming the settlement, and to inquire what system it would be proper to introduce into Tanjore.

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Par. 65. WE directed that a copy of these paragraphs should be transmitted to the Board of Revenue for their consideration, and upon receiving their report we shall take an opportunity of stating at length, for the information of your Honourable Court, our sentiments on the system which it will be advisable finally to adopt for the settlement of the revenues in Tanjore. Your Honourable Court will observe on our proceedings noted in the margin,* a correspondence with the Board of Revenue on the subject of the renewal of the lease which expired in fusily 1219; and as it may be satisfactory to your Honourable Court to be informed of the principles upon which it was proposed to renew the lease, we shall take this opportunity of stating the principal conditions of the new settlement which has been concluded in the greater part of the villages in Tanjore.

66. The village rents shall, in all practicable cases, be renewed for a period of five years, with the Meerassadars, on the principles of the triennial leases just expired.

67. The triennial settlement being considered too high in general in its amount, and the period of the rent being extended from three to five years, an abatement of ten per cent. on the amount of the jumma of the Nunjah lands shall be made.

68. But as there may be cases of particular villages where this abatement may not be necessary, and where the amount of the triennial settlement may even admit an increase; and as, on the other hand, there may be cases where the abatement of ten per cent. may not be sufficient to admit of the Meerassadars becoming responsible for the jumma of their villages for the period of five years, the Collector is authorized, in all such cases, to form a settlement with the Meerassadars, on such terms as may be deemed just and equitable, reporting the circumstances of the case for the information and approval of the Board of Revenue, and finally of Government.

69. As during the last year of the triennial settlement the lands of some of the Meerassadars suffered so severely from the inundation of December, as to have reduced considerably the means of the proprietors, the Collector is authorized, in such cases, to form a temporary settlement for fusily 1220 with the Meerassadars, on terms suited to the present circumstances of such villages, they engaging for the subsequent four years to pay the jumma fixed on their lands, according to the arrangement proposed in the third articles of these rules. All cases of this nature to be reported for the information and approval of the Board of Revenue, and finally of Government.

70. Where the Meerassadars may refuse to accede to a ready-money settlement for five years, on any of the terms above set forth, a grain moree shall be fixed for their villages, which shall not be variable for the ensuing five years of the grain moree thus fixed. Fifty-five is declared to be the proportion of Government, and forty-five the proportion of the Meerassadars. In cases where the Meerassadars may, from permanently unfavourable local circumstances of their villages, have been allowed hitherto a higher proportion of the produce than that here stated, such high rates shall be continued to them in apportioning the moree.

71. The

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* Consultations, 10th July, 2d and 12th October, and 6th November 1810. Dy. to Consultations, 9th, 16th, and 23d November 1810.

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from
Fort St. George,
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71. The Government proportion of the moree shall be paid for by the Meerassadars according to the current selling prices of the day, to be determined in the month of January for the Cuddapoorcar crop, and in the month of April for the Sumba peshaunum crop. The prices to be reported to the Board of Revenue, and to be approved of by Government, previously to their being declared the fixed prices of the year.

72. In villages where the grain moree may be adopted as the mode of settlement, the jumma on the punja, baughiet, and tope lands, shall remain as determined on the formation of the triennial settlement, except in cases where alteration may appear to the Collector to be expedient.

73. Where the Meerassadars may refuse to accede to the settlement of their villages by either of the modes above set forth, agreements shall be entered into with the Paragoodies, or other Ryots of the villages, either for a ready-money rent, or a moree on the principles above-mentioned; and should neither the Paragoodies or other Ryots of a village agree to become responsible for the jumma, the village shall be rented out to such of the Meerassadars of the talook, or other responsible person, as may be willing to engage, with sufficient security, for the payment of the jumma for the ensuing five years.

74. Where the Meerassadars shall not accede to either of the prescribed modes of settlement, the Collector is authorized to declare them incapable of any interference with the cultivation or the produce of lands, and the whole of the produce, after deducting the usual sotanterms and Paragoodies' warum, shall go to the renters, whether Paragoodies or others.

75. In cases where the Meerassadars, by the above rule, may be removed from the management of their lands, they shall be allowed ten per cent. on the jumma realized from their villages, payable in money from the treasury of the Collector.

76. Where the Meerassadars of a village may refuse a money-rent or a moree, and where no individual may be found willing to undertake the rent of a village, the Tehsildars, under the orders of the Collector, shall depute Aumeens to manage the affairs of such village, and shall place watchmen for the security of the produce until it can be disposed of. The charges thus incurred to be defrayed out of the produce of the village.

77. In villages where the Meerassadars shall refuse a money-rent or a moree, and where there may be no Paragoodies, and for the revenues of which other individuals may not be willing to engage, the Collector shall be authorized to grant to the Pullers attached to the soil a proportion of the crops adequate to their labours.

78. The foregoing rules to be adopted in the settlement of the revenue of those villages which had not been included in the triennial settlement, but which had been settled for one or two years, in which an aumany division of the crops had been made with the Meerassadars.

79. The practice which has lately prevailed in Tanjore of an aumany division of the crops, with the Meerassadars of such villages as were not willing to accede to a ready-money settlement, is to be hereafter discontinued, and is in no instance to be permitted.

80. We have not received the report of the Board of Revenue on the settlement; but we have been informed that a considerable degree of success had attended the measures of Mr. Wallace for the introduction of the proposed settlement, and that the majority of the Meerassadars had preferred the renewal of the lease on the conditions of a money-rent, to the alternative which had been proposed to them of a fixed grain moree.

Letter to, dated 24th April 1811.

(Par. 145 to 162.) Remarks on the settlement of the revenues of Tinnevelly for fusilies 1216 and 1217,

176. Your Honourable Court will have observed the success with which a triennial settlement upon the system of village rents was introduced in Tinnevelly, as reported in

and on the correspondence and report upon the general state and the revenues of that district. The state of the revenues in fusily 1216 satisfactory, but less so in fusily 1217. Mr. Hepburn's suggestions for the improvement of the revenue judicious. The discretionary power of the Collector to moderate the assessment sanctioned. Approving the commutation of the tannah tax Directing that a system of village rents be introduced into Tinnevelly as in Tanjore, but five years' lease preferable to three years.

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in the proceedings noted in the margin, and in our letter of 6th February 1811.

177. The epidemic disorder, which has produced so much distress and so great a mortality in the Southern Districts, may render it impracticable to form an immediate settlement for a term of years with advantage to the public; but when the inhabitants shall have, in some degree, recovered from the state of debility and distress to which they have been reduced, the system of permanent village rents, which it is in contemplation to introduce generally, may be extended to the district of Tinnevelly with the most beneficial effect.

195. The triennial village settlement of the land revenue in the Cuddapah division of the Ceded Districts, the northern and southern divisions of Arcot, and the province of Coimbatore, having expired with the fusily year 1220,* the arrangements for the future settlement of the revenues of these provinces have been for some time under our consideration.

196. The Board of Revenue, in their report under date the 25th April 1808, submitted the grounds upon which it was proposed to introduce the triennial village settlement, and they received our sanction for the adoption of that measure.

197. The Consultations noted in the margin † contain our correspondence with the Board of Revenue respecting the details and result of the triennial lease, and also regarding the future settlement of the revenue of the provinces under this presidency.

198. When the Government, by their orders to the Board of Revenue under date the 25th May 1808, authorized the conclusion of the triennial village settlement which has now in several of the provinces recently expired, the measure was declaredly intended to be preparatory to the introduction of permanent settlements.

199. The important benefits of a fixed assessment upon the lands, as affecting the relative interests of the state and the people, have been too well established, and are too generally admitted, to require discussion. Of the expediency of the measure, therefore, abstractedly considered, there is no question. The only essential points which require deliberation appear to be :

1st. The *proper period* for proceeding to the execution of so important and so desirable an arrangement; and

2dly. The *mode* by which its accomplishment may be best effected.

200. If the resources of the several provinces have been developed, and the revenue raised as high as the present state of the population and agricultural stock will admit, the principal motive for deferring a final settlement (namely, the prospect of an augmentation of revenue) ceases to operate. It is manifest that from a country so circumstanced, the only increase of revenue which can be anticipated is that gradual increase which may be expected to result from the gradual extension of population and stock; while it is equally manifest, that to postpone a final settlement with a view to this progressive and perhaps precarious improvement, would be to postpone the proposed settlement to an indefinite period, or rather to abandon it altogether, and with it those enlarged principles of policy upon which it is founded.

201. If, indeed, there be any provinces in which the present revenue is decidedly too low, in proportion to the population and stock whence it is derived, this circumstance would undoubtedly furnish a valid objection against proceeding

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* 12th July 1811.

† Revenue Consultations, 11th October 1808, 5th and 29th September 1809, 24th October and 3d November 1810. Consultations, 23d and 27th February, 6th and 10th July, 2d October, 5th, 16th, and 20th November 1810, 4th October and 31st December 1811.

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proceeding immediately to a final settlement of such provinces; but before an objection of this nature should be admitted, it would be reasonable to expect not only that the inadequacy of the present revenue should be pointed out, but the probability shewn upon clear and distinct grounds, of the revenue being raised within a reasonable period to its supposed proper standard.

202. Objections to a final settlement, founded upon vague expectations of future improvement, or indeed upon any opinions merely conjectural, are undeserving of attention. Were such objections to be admitted, the hope of ever accomplishing the settlement in view might be relinquished.

203. The Board of Revenue notice a case which may serve to exemplify this observation. The Collectors of Bellary and Cuddapah are mentioned as having objected to the proposed settlement upon grounds diametrically opposite: one, because he was of opinion that the present revenue could not be realized; the other, because he expected an increase of revenue which it would be imprudent to forego.

204. With reference to this discordance of opinion between two gentlemen placed in nearly similar situations, the Board of Revenue justly remark, that "it is unquestionably preferable to adopt a plan which is founded on principles "universally acknowledged to be calculated to promote improvement generally, "than to submit longer to plans suggested by doubtful views of supposed and "temporary expediency."

205. The chief point to be considered is, as already stated, whether the *present* revenue be adequate to the present resources of the country.

206. If credit be due to the reports of the Collectors and to the concurrent testimony of the Board of Revenue, it would appear that the present amount of the land revenue, so far from being below, considerably exceeds the just proportion which it ought to bear to the actual resources of the respective districts, and that instead of an increase being at all probable, a diminution is rather to be apprehended.

207. It is observed by the Board of Revenue, that prior to the establishment of courts of judicature* the revenue system was a system of restriction; that the Collectors possessed a degree of authority, which knew no other check than the apprehension of trenching upon the permanent sources of prosperity; that under this system the revenue was upheld, and it is believed was in some cases raised higher than was consistent with the accumulation of agricultural stock, and consequently higher than was consistent with the improvement of the country.

208. No reason appears for supposing that this representation is overcharged: it is borne out as well by the reports of the Collectors themselves, as by experience and observation of the state of the collections and of the country. It is distinctly admitted by the local authorities (by Colonel Munro as well as by his successors), that more than one-half of the gross produce of the land is paid by the Ryots in the Ceded Districts. There are sufficient grounds for believing that the case is not materially different elsewhere. In none of the provinces does it appear that the land revenue is in a progressive state of improvement: on the contrary, the Board of Revenue expressly declare that it has for some years pressed hard upon the country, and that it is collected with increasing difficulty.

209. In what measure this stationary, or perhaps it should be said, this declining state of the land revenue may be ascribed to each of the several untoward causes which are discussed in the proceedings of the Board of Revenue; in what respective proportions it may be attributed to the radical evil of a too burthensome assessment, to the loss of power on the part of the Collectors, or to the other more adventitious causes noticed in those proceedings, the unusually low price of grain and the short duration of the lease, it would not perhaps be easy to ascertain; nor is it, we apprehend, very material to examine. If the main position be established, that the land revenue is arrived at a height beyond which there is little probability of its advancement under a system of

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* In 1806.

temporary settlement; if, in other words, there be sufficient grounds to be satisfied that its present amount is fully proportionate to the existing resources of the districts respectively, no adequate reason, it is presumed, can be assigned for delaying to proceed to the introduction of a system, the principles of which are known and admitted to be favourable to the improvement and permanent prosperity of the country.

210. Assuming, however, that the resources of some of the districts may not have been completely ascertained, that the land revenue has not every where been raised to the height of which it is susceptible, yet if the increase likely to result from the acquisition of the farther information supposed to be attainable should not be of considerable magnitude, it might still be questioned whether the relinquishment of this contingent benefit would be too great a sacrifice for the obvious and certain advantages which a well established system of permanency is calculated to produce.

211. It will, of course, be the duty of the Board of Revenue to examine this point, and to satisfy themselves and the Government with respect to the particular districts, if any, the final settlement of which it may be desirable should be deferred. On a general view, it would seem to be very doubtful whether a final settlement, founded upon existing information, would in any instance be *unfavourable* to the interests of Government. It is believed, and with every probability of reason, that the information and experience now possessed is superior to that which was possessed with respect to those districts into which a final settlement has been already introduced, and that the permanent jumma of those districts, where formed (as was not in every instance the case) upon the actual collections of former years, was found upon an average revenue, less rigidly administered than that of the districts which remain to be settled in perpetuity. A period has elapsed, of sufficient length, it may be presumed, to have admitted of the acquisition of the fullest information; and though the information already acquired should be still defective, a doubt may reasonably be entertained, whether much farther information is likely soon to be obtained.

212. Upon the whole, the conclusion may be safely drawn, that at the present period, if ever, we may proceed generally to a final settlement of the land revenue, without any risk of compromising the public interests.

213. The next principal point for consideration is, the mode by which a final settlement may be best or most advantageously effected.

214. A final settlement, it is scarcely necessary to remark, must be effected by perpetuating one or other of the three modes of settlement by which the land revenue is usually collected, namely, the ryotwarry or settlement with individual Ryots,—the mouzawar or village settlement, and the settlement by mootahs or zemindarries comprehending several villages, or as is sometimes the case, extensive tracts of country.

215. The expediency of perpetuating the ryotwar settlement having been formerly discussed, the same reasons which influenced the determination of Government to relinquish that system preparatory to the introduction of a final settlement, might be considered to preclude, or at least to render superfluous, any further discussion with respect to the policy of recurring to it.

216. However well calculated that system may be for bringing to view the resources of a country, it is questionable whether it be equally well calculated for its improvement. The great argument in speculation in favour of this system is, that every advantage reaches at once the Ryots, from whom all rent is derived: on the other hand, it has been considered to be too detailed, and too intricate at least for a permanent system. Its due and successful administration, it has been justly said, supposed a degree of knowledge, experience, and application, which if not rare, are certainly not likely to be generally possessed by those on whom the administration may devolve. It has also been said, with equal justice, that the detail is too minute for efficient inspection and control on the part of the superintending authorities at the presidency; and it has been objected to, upon similar grounds, that it does not well concert with the formality of our judicial proceedings. But the great objection to this system is, that it operates to the discouragement of agriculture, as the demand of the Government

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ment on the landholders and Ryots increases in proportion as they extend the culture of their lands.

217. In considering the third mode of settlement which has been mentioned (the zemindarry system), it may be proper to premise that the term "Zemin-" dar" appears to have acquired rather loose acceptation. It is applied to all who have inherited, or who have been vested with the right, or by whatever means have become possessed of the power of collecting the sovereign's share of the produce.

218. Some of those now denominated Zemindars have been originally such in the proper acceptation of the term, hereditary possessors of land. Others were originally revenue officers of different descriptions, and were chieftains of different degrees and denominations, Rajahs, Poligars, &c., who in times of confusion rose to power, and collected the sovereign's share of the produce from the inferior landholders and cultivators, either reserving the whole to themselves, or paying a greater or less proportion thereof as tribute, according as the government to which they were nominally subject may have been weak or vigorous. Of this last description were many of the ancient Zemindars in the Northern Circars, as well as the Poligars to the southward and westward, now also known under the general denomination of Zemindars.

219. Prior to the introduction of the permanent settlement, it appears that, with the exception of some particular cases where a fixed tribute had been before customary, the settlement with these Zemindars was formed either annually or for a short period of years. It was sometimes raised, and sometimes reduced, according to circumstances, at the discretion of the officers of Government.

220. There can be no question of the propriety and excellent effect of the measure by which the amount of their future payments was determinately fixed.

221. On the introduction of the permanent settlement into the more ancient territories of the Company upon the coast, all the lands which had been previously khas were formed into estates, bearing generally an annual jumma of from one to five thousand, as far as from ten or twelve thousand pagodas. The estates so formed were assessed upon a certain calculation of collections of former years, a remission or abatement being allowed at various rates; trifling in some instances,* but averaging in the districts of Salem and Chingleput about fifteen per cent. The estates so formed and assessed, it appears, were sold to the highest bidders, without regard to the rights of the Meerassadars or other descriptions of landholders.

222. Independently of the disadvantage or the abatement or remission which this system involved, and which did not reach the actual landholders, unless where these may have become the purchasers of the estates, it appears evident that the extension of this mode of settlement must be injurious to the country. This system has, indeed, undergone the most ample discussions; and the Board of Revenue state it as their own opinion, and as an opinion generally received, that the sale of the lands in the first instance, and the introduction of strangers in the cases in question, was an erroneous measure. It would be superfluous, therefore, to enter into any arguments to establish the justness of the conclusions which they have drawn, that the mootahdarry system should not be extended.

223. The only mode of settlement, therefore, which remains to be considered, is the mouzawar, or village settlement, the perpetuation of which is recommended by the Board of Revenue.

224. It is proposed to commence generally with a settlement for a term of years, a decennial settlement, to become a fixed settlement if approved by the Honourable the Court of Directors, by the establishment of a standard revenue,

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* The khas lands in the Northern Circars (the Havellies, as they were termed) were in many cases assessed at the highest amount of the ascertained collections of an average of years, and in some few cases, at a higher amount than any traceable average of collections.

revenue or "shist," for each village, to be determined with reference to the collections of former years and to the general capabilities and permanent resources of the village.

225. A settlement, in the first instance, of considerable duration, to become permanent eventually, it is reasonably supposed will insure the attainment of the renewal, upon satisfactory terms, of the engagements which expired with the late lease, and afford the strongest inducement to the landholders and cultivators of every description to extend and improve the cultivation of their lands.

226. It is proposed that the settlement shall be formed with the principal cultivators of each village, or with the head inhabitant, including such of the principal cultivators as may be willing to become jointly responsible with him, and whose circumstances may be considered to be sufficiently respectable to give a value to their responsibility.

227. The condition of the general body of the Ryots, as represented in the minutes and proceedings of the Board of Revenue, while it leaves them without any plea of right to a direct participation in the settlement, will render the exclusion in no respect an injury; for, as explained by the Board of Revenue, the persons with whom the settlement may be formed will be vested with nothing more than the rights heretofore vested in the Sirkar, and will be deprived of the arbitrary power to enforce those rights which the Sirkar possessed, and sometimes, it would appear, too rigorously exercised.

228. It will be in the power of the person with whom the settlement may be made, to enter into permanent engagements with the inferior Ryots of the village, where custom has established no rules for regulating the demands on them; and it will be for their interest to grant as reasonable terms as may be compatible with the discharge of their own engagements with the Sirkar, in order to prevent the migration of Ryots, for whose services there will no doubt be a competition. The Ryots holding lands upon such terms will have secure possession, and consequently an interest in improving them, scarcely inferior to that of the persons who may be immediate parties to the settlement; and the operation of this principle of reciprocal advantage, it is hoped, will in a great degree supply the place of the restraint which appears to have been heretofore exercised, and for which, if such effect be introduced, it must be a beneficial substitute.

229. It is explained by the Board of Revenue, in their proceedings of the 12th August, that the state of the Ryots in other provinces, which were not so long or so completely subject to Mahommedan rule, is considerably different from that of the Ryots in the Ceded Districts, to which the previous minutes of the Board more immediately referred; and that while in the Ceded Districts there are few Ryots (the Potail, or head inhabitant excepted), whom it would be either requisite or desirable to comprehend in the public engagement, there are in other districts Ryots, besides the head inhabitants, who have pretensions to be included; and it is proposed that they be admitted to a direct participation in the settlement, unless where special reasons may oppose it.

230. It is suggested, that the muzras, or dependent hamlets, may in some cases be settled to advantage separately from the mouzahs; and it is suggested, that the subdivision of large villages should also be permitted, wherever the disposition or interests of the Ryots may suggest a subdivision. This, it is observed, may be the means of enabling the more substantial Ryots, in progress of time, to become independent landholders; but though it may be proper to admit of this arrangement, it will be necessary, it is observed, to keep the villages united as heretofore, so far as respects boundaries, servants, accounts, &c.

231. It is proposed that the settlement shall be formed exclusively of all personal and professional taxes, licenses, house and shop taxes, and of every species of revenue independent of the immediate produce of the land, as well as exclusively of all enams or alienated lands, which may now or hereafter be authorized.

232. The settlement, it is to be understood, will be open to the adjustment, which the including any items of this nature, whether from mistake or tem-

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porary expediency, may render necessary. Such a reservation is absolutely requisite, and it may be made, as the Board of Revenue have observed, without creating any doubt in the minds of the renters with respect to the permanency of the standard rent, as applying to the sirkar lands exclusively.

233. It can scarcely be expected, that an arrangement in its nature so comprehensive and important as the final settlement of a large province, can be at once rendered perfect or complete in all its parts. The general plan of settlement may be laid down and carried into execution; but there may be several subordinate matters in the detail, requiring future adjustment or correction, and for these it will be the particular duty of the Board of Revenue, in conjunction with the Collectors, to provide. The general rule relating to the plan of settlement will, as soon as practicable, be framed into a Regulation, with the view that the rights of the Government, of the persons with whom the settlement may be made, and of the mere cultivating Ryots, may be clearly defined, and that each party may be maintained by the courts of judicature in their respective rights.

234. Supplementary Regulations may hereafter be framed, according as the points arise, which may require to be defined. It will also, of course, be in the power of Government, at any future period, to interpose its authority in prescribing, from time to time, such rules as may be requisite, whether for the support of its own rights, or for the security of the inferior Ryots against exaction or oppression, on the part of those with whom the permanent settlement may be made. It will, in short, be in the power of Government to frame Regulations, of whatever nature, which may be deemed to be salutary or expedient, and which have not for their object any addition to the public revenue after it has been once fixed, or any tendency to disturb the possession of lands after such possession has been once confirmed.

235. The object of the proposed plan of settlement is to fix the demand upon the lands, and by satisfying the people that the Government will abstain from taxing improvements, so to excite their industry as to enable them, in progress of time, to pay with ease a fixed land tax or revenue, equivalent to what, on a fair average, may be considered to be the present revenue, which under a system of temporary settlements is now realized with difficulty.

236. The plan provides for the continuance, in the first instance, if necessary, of limited advances of tuccavy by Government, for the expense of repairing the larger tanks, and for occasional remissions which extraordinary calamities may render requisite. These drawbacks, it is correctly explained by the Board of Revenue, are to be regarded as contingencies, the risk and burthen of which are preferable to the certain loss which would be occasioned by a permanent reduction of the jumma, with the view of enabling the persons with whom the settlement may be made, to meet such contingencies, and which, after all, might not prove effectual to the accomplishment of the intended object.

237. It is evident, as the Board of Revenue observe, that when the improvement of the country shall have proceeded so far, that the fixed land-tax or revenue shall not exceed one-third of the gross produce of the land, where it now amounts to one-half, land will have become a valuable and saleable property, and consequently an ample security to the Government for its dues. The necessity for granting occasional remissions, and for expenses of tuccavy and tank repairs, which may for some time be requisite, will diminish by degrees, in proportion to the gradual improvement of the country, and ultimately will entirely cease.

238. These are not speculative views. There can be no doubt that the high advantage resulting to the landholders from the knowledge of the utmost amount which they can be called upon to pay, must operate as a powerful incitement to improve and extend the cultivation of the lands. That the tenure will become valuable necessarily follows; and with respect to the provision which admits of remissions on extraordinary occasions, though this may appear to be a defect in the system, it will not, perhaps, on examination, be found to be any defect. The jumma or demand will invariably remain the same; the remission allowed in any particular year will not extend beyond it. The circumstances

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cumstances which may render a remission necessary must be fully and distinctly explained. It may sometimes be only conditionally granted, and never in any way without the special authority of Government. If the seasons prove commonly favourable, the extent of these occasional remissions will not be important; and when the productive principle inherent in the system is considered, it is not, perhaps, unreasonable to expect that the necessity of granting them will soon cease altogether.

239. But though these views should prove to be sanguine; though the results here anticipated should not ensue so soon as it is thought may be reasonably expected, there are yet, exclusive of those ulterior advantages, other and more immediate advantages, which the proposed settlement is unquestionably calculated to produce.

240. By the measure of fixing the jumma or demand, the revenue system will be greatly simplified, much of the labour attendant on temporary settlements will cease to be necessary, and one of the immediate consequences will be a considerable decrease in the charges of collection, occasioned by the reduction which it will become practicable to effect in the district or talook establishments.

241. It may not be expedient to reduce the establishments inconsiderately, or in too great a degree, in the first instance; but when the settlement shall have been completely effected, there is no doubt that the establishment will be susceptible of very considerable reduction, and it will be the duty of the Board of Revenue to call the particular attention of the Collectors to this point.

242. Another advantage of some importance, which will immediately result from the adoption of the proposed settlement, is the increased attention which it will enable the Collectors to devote to the superintendence of the other branches of revenue.

243. It is satisfactory to observe, as the Board of Revenue have remarked, that the subordinate branches of revenue are generally in an improving state; but when the land revenue is fixed, and no further improvement is consequently to be expected from that source, it becomes the more requisite to give attention to those branches from which only an increase of revenue can be derived.

244. The several Regulations recently submitted for the department of the customs seem to be well calculated for improving the state of that branch of revenue. The same observation may be made with respect to the Regulations some time since enacted for the monopoly of tobacco, in the provinces of Malabar, Canara, and Coimbatore, and the revenue arising from the salt monopoly continues to increase; but besides the advantage which may be expected to result from attention to the improvement of the existing sources of revenue, there is no doubt that, if necessary, other means may be found to afford ample compensation for any possible immediate loss which may arise from the limitation of the land revenue.

245. In a letter to the Collector of Cuddapah, dated the 13th May last, a copy of which accompanied their minutes and proceedings, the Board of Revenue, adverting to the contingency of remissions becoming necessary, observe, that "whatever may be the amount of these occasional remissions (and if the "seasons prove commonly favourable it is apprehended that they cannot be "considerable), the Board are satisfied that an equivalent may at once, and "with very little difficulty, be derived from some other cause. The reinstitu-"tion of the licences for the sale of betel and tobacco would certainly produce "a revenue more than sufficient to cover these eventual remissions. This "source of revenue was, in the opinion of Colonel Munro, relinquished with-"out any adequate reasons, and the Board have in view to recommend its "immediate re-establishment."

246. The attention of the Board of Revenue has been recalled to this subject; for certainly wherever a loss in land revenue may be likely to take place under the operation of the proposed settlement, it is desirable, not to say necessary, that the loss should be made good by some other means, since the public

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public exigencies will not admit of any diminution in the aggregate amount of the present revenue.

247. It appears that the tax denominated the veessabuddy in the Ceded Districts, requires to be regulated and secured, and the Board of Revenue have required the Collectors to submit the draft of a Regulation for this purpose. If the Collectors have not already complied with these directions, their attention will be recalled to the subject.

248. From the reports of those Collectors who have already received instructions to commence the introduction of the proposed settlement, it is satisfactory to observe a general concurrence of sentiments in favour of it, and we have little doubt that it will be carried into effect in a satisfactory manner.

249. The Collector of Bellary, indeed, (the leases in which district expire with the current fusily 1221), has advanced objections to the measure; but as these objections are answered fully and satisfactorily in the minute of the Board of Revenue of the 1st July, it is sufficient briefly to advert to them.

250. Mr. Chaplin, it seems, apprehends a considerable loss of revenue, in consequence of the diminution of the Collector's power, and of what is termed the "emancipation" of the Ryots; that is, their present freedom from the coercion and compulsion to which they were subject under the ryotwar system, and by which they were obliged to occupy and pay rent for more land than it was consistent with their interest or inclination to cultivate.

251. Although the settlement of Bellary, during that portion of the triennial lease which has yet expired, has been almost wholly realized, the Collector states that the renters have suffered considerably from the cause above-mentioned, and that its operation will increase as the Ryots become more sensible of the freedom which they have acquired.

252. That some temporary loss may result from this cause, the Board of Revenue seem to admit; but they justly argue, that if the system of compulsion, which has been abandoned, cannot be, as it ought not to be, restored, the probable consequences of this change cannot constitute a foundation for objections to the particular plan of settlement which is recommended. On the contrary, it is maintained by the Board of Revenue, with apparent reason, that a fixed settlement, under such circumstances, is the system most likely to be attended with the least loss; that it rests upon a principle quite different, indeed, from compulsion, but of force sufficient, it is conceived, to secure the revenue from any serious loss.

253. Whatever temporary inconvenience may result from the cause adverted to, it is conceived that these inconveniences will be chiefly felt during the first years of the perpetual settlement, and that they will cease, so soon as a regular and permanent distribution of the lands amongst the Ryots shall have taken place. There can be no stronger argument in favour of the early establishment of the settlement which is proposed.

254. It appears, from the reports of the Collector, that the short duration of the last lease has been productive of ill effects; that this, combined with other causes, has tended to reduce the resources of the districts below the state in which they were at the period of concluding the triennial settlement.

255. It is, perhaps, to be regretted, that the settlement now proposed was not commenced at the time when the triennial lease was established; but as the causes which have produced the present depression are of a temporary, not of a permanent nature, it is hoped and expected that their effects will afford no ground for a reduction of the permanent revenue to which the Government is entitled, founded upon a review of permanent resources and former payments.

256. The adverse circumstances of the present season, superadded to the depression before referred to, will not, however, it is understood, admit of such a settlement being formed, as shall at once be capable of being realized, and be at the same time equivalent to what may be considered to be a fair assessment upon the country in perpetuity. The course of proceeding proposed

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posed to be adopted under these circumstances, will not, however, it is presumed, involve any reduction in the amount of the permanent demand, but only a temporary abatement. In other words, it is proposed that the settlement, as applying to the current year, shall be formed more with reference to the state of the season and the exhausted means of the renters, than to the general basis intended for the fixed settlement.

257. The occurrence of an adverse season at the outset of the proposed settlement is certainly unfortunate, and much to be regretted; nevertheless, as its principles appear to be well understood, we entertain little doubt, as already stated, that it will ultimately be established in a satisfactory manner.

258. There is one subject to which the Board of Revenue do not appear to have adverted, the coin in which the new engagements should be made payable. Care should certainly be taken, that no loss accrue to either party from any change which may hereafter take place in the denomination of the coinage, and to this point the attention of the Board of Revenue has been directed.

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259. We informed your Honourable Court in the paragraphs referred to,* of the progress which had been made for concluding a triennial settlement in the unsettled districts, and of our expectation that they would be wholly effected, in the course of fusily 1219, in the districts which still remained, namely, Bellary, Coimbatore; Nellore, Trichinopoly, and Palnaud.

260. We shortly after received from the Board of Revenue the reports of the Collectors of Bellary and Coimbatore, regarding the settlements which had been concluded for those districts, and proceeded to take them into consideration.

261. The assimilation of the rates of teerwa in the southern, to those established in the northern division of the Coimbatore collectorate, was effected by the Collector, Mr. William Garrow, with the best effects, as we have stated in a former part of this letter.

262. As the triennial settlement framed by Mr. Garrow was considered by the Board of Revenue to embrace so many of the objects, for the attainment o which the lease settlement was introduced, although not strictly speaking a village lease settlement, we had the less reluctance at concurring in approval of it; and considering that many villages had been exposed to peculiar suffering from adversity of season, as well as depopulation by the epidemic disease, which raged with much violence in that part of the country, we accordingly confirmed the settlement for three years, amounting

For fusily 1218 to .... Star Pagodas 6,07,239
For fusily 1219 to 6,17,120
For fusily 1220 to 6,22,259

263. The difficulties experienced in forming the settlement in the collectorate of Bellary, in fusily 1218, continued to exist in a greater degree in fusily 1219.

264. The Board of Revenue had led us to expect † a considerable reduction in the amount of the land revenue of that year from various causes. The high amount of the assessment of the preceding year, the fall in the price of grain at the close of that fusily which obliged the Ryots to dispose of their stock, the mortality occasioned by a pestilential fever, and the unusual emigration of the cultivators to the Mysore country in consequence of the failure of the harvest, were assigned as the reasons for the deficiency; ‡ and we were induced to rest satisfied with the amount at which the Collector, Mr. Chaplin, had estimated the rent for the whole of the villages. We therefore confirmed the settlement of fusily 1219, the first year of the triennial village lease at Star Pagodas 7,68,547 23 18.

265. The terms concluded with the renters having provided also for an increased rent for the succeeding years, subject, however, to a condition stipu-

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* General Letter, 6th February 1810, par. 7 to 47, and 60 to 66.

† Consultations, 28th February 1810. ‡ Consultations, 16th November 1810.

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lated for by them, that the tanks should be fully supplied with water, we confirmed the amount under this contingency, being for fusily 1220 Star Pagodas 77,816 2 56, and a farther increase for fusily 1221 of Star Pagodas 36,945 27 70.

266. Although, from the causes above stated, the decrease in the amount of land revenue for fusily 1219, compared with that of fusily 1218, was considerable, being Star Pagodas 82,953 9 70, we had the satisfaction of observing that the actual difference between the total jummas of the two fusilies was reduced to the sum of Star Pagodas 68,900 28 29, from the improved collections of the customs.

267. We informed your Honourable Court in the 66th paragraph of our last dispatch,* that we were unable to communicate any information regarding the particulars of the settlement for the Trichinopoly districts for fusily 1218, in consequence of the report from the Board of Revenue not having been submitted to us. The separate report of the settlement concluded for that year yet remains to be laid before us, but it is now of less importance, as we have understood that the present Collector, Mr. Travers, has concluded a triennial lease for the three following years.

268. We have just received from the Board of Revenue the report upon the triennial settlement concluded by the Collector of Nellore for fusilies 1219, 1220, and 1221, which we informed your Honourable Court, in the thirty-eighth paragraph of our last dispatch, was about to be introduced into that district; but we are precluded from entering into a particular consideration of it at present, owing to the late period at which it has been submitted. We can only assure your Honourable Court, that the result is favourable and creditable to the management of the Collector, Mr. Fraser.

269. We have not received from the Board of Revenue any reports upon the revenues of Canara, Malabar, Seringapatam, or Palnaud, either for fusily 1219 or 1220; but it is, however, understood that they are in progress, with a view to being submitted for our ultimate confirmation at an early period after the present dispatch.

283. Your Honourable Court will observe, on reference to our proceedings,† that we were induced to accede to a proposition of the Board of Revenue for affording relief to the Zemindar of Vizianagrum, and at the same time effecting the recovery of the considerable arrears due by him, by allowing him to pay the amount by instalments within the period of three years;‡ but that on his failing to discharge the amount of the instalments with punctuality, we directed that the zemindarry should be sold, conformably to the principles of the Regutions: and we have the satisfaction of informing you, that this measure produced the liquidation of the amount of the instalments.

284. For particular information respecting the measures adopted for the recovery of the balance due from other estates in the zillah of Vizagapatam, we beg leave to refer your Honourable Court to our proceedings noted in the margin,§ and to those of the Board of Revenue.

328. We are concerned to state, that in consequence of the deficiency in the harvest of the present fusily year, occasioned by the failure of the usual rains, as reported in the letters recorded at our Consultations noted in the margin,‖ we had reason to expect some degree of inconvenience from a scarcity of grain, and

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* General Letter, 6th February 1810.

† Consultations, 12th August 1810.

‡ Consultations, 19th and 30th July, and 31st December 1811.

§ Consultations, 20th November and 11th December 1810, and 26th February and 1st March 1811.

‖ Revenue Consultations, 24th December 1811; and 3d, 14th, and 21st January 1812; Judicial ditto 3d January 1812; ditto Dy. ditto 7th January 1812; Judicial Consultations, 21st January 1812.

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and some loss of revenue in the territories under this Government, particularly in the Carnatic and southern districts.

329. Your Honourable Court will observe, on reference to our proceedings noted in the margin,* that we have exempted from duties all grain imported into, or transported from place to place, within the territories under this Government, and from Canara into Travancore; that we have obtained a similar exemption from duty in favour of all grain imported from the Mysore and Travancore countries into the territories under this Government; and that the Commissary-General has been directed to supply the troops with grain at those stations where a scarcity might be apprehended.

330. The good effect of these measures, with a due degree of forbearance in the settlement and collection of the revenue of the year, will, we trust, prevent any serious and general distress, and tend considerably to alleviate the sufferings of the people in the districts of Madura, Dindigul, and Tinnevelly, where the season has been particularly unfavourable, and where an epidemic distemper had previously occasioned a great mortality, and reduced the inhabitants to a state of extreme debility and distress.

331. On reference to our proceedings noted in the margin,† your Honourable Court will observe, that the disorder is attributed to the extreme unhealthiness of the seasons, occasioned by the excessive rains, and that those suggestions of the Medical Board, and the Committee of Medical Gentlemen appointed at the recommendation of the Board of Revenue to investigate the causes of the disease, which were practicable and not inconsistent with the usages of the natives, have been adopted; and we have satisfaction in informing your Honourable Court, that the disorder had abated with the unusually dry and clear weather which succeeded.

332. The Committee having conducted their inquiries to our satisfaction, we consented, in compliance with the recommendation of the Medical Board, to grant the members the batta of their ranks and palanqueen allowance, for the time they were employed.

EXTRACTS REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 16*th December* 1812.

Revenue Letter from Fort St. George, 16 Dec. 1812.

Par. 1. Our last dispatch in this department was dated the 18th December 1811.

2. On the 21st July last we received, by the Baring, your Revenue letter dated 29th February 1812, and shall reply to it in detail, after we have had time to examine your Consultations upon the various topics to which it relates.

3. We embrace, however, the earliest opportunity of apprizing you of the regret we have felt, at the deficiency of the information conveyed in your last letter respecting the general state of our revenues, more especially after the long suspension of your correspondence in this department. We naturally expected that, after suffering an interval of more than two years from the date of your preceding letter (6th February 1810) to elapse, you would have made a point of transmitting the most ample intelligence that could be procured, down to the latest possible period, of the result of those settlements which were then notified to us as being in train, and about which you must have been aware that, upon many grounds, we could not but feel the liveliest anxiety; whereas, in the dispatch lately arrived, we find no information upon that important subject, that might not, or ought not, to have been communicated much more fully at an early period in 1811.

4. The

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* Revenue Dy. Consultations 27th December 1811, and 10th, 17th, 21st, and 24th January 1812; Public ditto, 7th January 1812; Judicial Dy. to ditto, 7th, 10th, and 24th January 1812; Public ditto, 3d, 17th, and 31st January 1812.

† Revenue Dy. Consultations, 19th and 26th March, 23d April, 21st May, 14th June, and 18th October 1811; Judicial Dy. Consultations, 30th April and 4th June 1811; Revenue Consultations, 18th October 1811.

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4. The intention announced to you, in paragraphs 195 to 258, of concluding a settlement of the land revenue in the valuable and extensive provinces under the administration of your Government, upon village leases for ten years, and provisionally in perpetuity, involves considerations of so much importance, with respect to the future resources of the state, as well as the prosperity and eventual security of the actual proprietors and of the cultivators of the soil, that we must express to you our surprise that you should have determined to adopt an arrangement of this kind, without having first informed us of the success that had attended the experiment you had already made of leases upon this principle for three years, and thereby have enabled us to have conveyed to you our final orders. If any thing could add to that surprise, it would be the very extraordinary and unwarrantable discretion assumed by the Board of Revenue, as appears from their report of the 30th January 1812, but which you pass over in silence in the dispatch before us, of having, of their own accord, issued instructions to the Collectors of several districts to form village leases for the term we have described, to become at the expiration of such term perpetual, and this subject to no reservation whatever, rendering the permanency of such leases conditional, with reference to the eventual approbation of the Government at home; an omission which, we conclude from the terms of your letter, must have been afterwards supplied, in consequence of the general resolutions you came to on the proceedings reported to you by the Board of Revenue. Two reasons are assigned by the Board, in their general report of the 30th January 1812, for having acted in the manner they did. The first of these reasons we give in their own words. " It might possibly be " considered that discussions, involving so important a measure as that which " was in contemplation, should have been laid officially before the Honourable " the Governor in Council, and his orders obtained previously to our issuing " any instructions upon the subject to the Collectors. We remarked, if the " early establishment of a system of permanency, upon the principles recom" mended, should receive the approbation of the Honourable the Governor in " Council, of which, possessed as we were of his sentiments in favour of the " measure, we entertained little doubt, it was obviously of importance that the " Collectors should be in possession of instructions as soon as possible." We consider this statement to be most unsatisfactory; for, in the first place, we cannot conceive any good reason why an earlier communication could not have been made to you by the Board, so as to have received an answer in due time from you, on the subject of the arrangements to be made on the conclusion of the triennial leases; and in the next place, it is highly objectionable for the Board of Revenue, a subordinate authority, to have proceeded to the adoption of decisive measures in a matter of so grave and serious a nature, on unofficial intimations made by the members of Government. Such a line of proceeding is necessarily destructive of all responsibility, and cannot be too strongly disapproved and discountenanced.

5. The other reason adduced by the Board for having taken upon themselves to authorize the decennial leases to be considered as permanent on the expiration of them, without any reference to the final approbation of the Government at home, is that the orders from us, " *tending*," as they express it, " to " prohibit the further extension of a permanent settlement without their au" thority, related to the zemindarry settlement, the extension of which was " not contemplated." The directions, however, which we have at different times conveyed to you, since the first introduction of settlements in perpetuity, against the extension of such arrangements without our previous sanction, will be found to have a clear and explicit reference, not to the principle on which arrangements of that nature should be founded, but to the importance of deferring an unalterable adjustment of the public demand on the land, until every necessary information should be obtained of its value and resources, and of the rights of those connected with it; and if any new arguments were wanting to convince us of the necessity there was for furnishing you with those instructions, they would be supplied by the facts and conclusions contained in your dispatch now under reply, upon which we shall have further occasion to remark in this letter. The Board of Revenue are not less incorrect, when they describe our orders on the above subject as *tending* to prohibit the formation of permanent settlements without our sanction previously obtained; for not

only did those orders from the first, which we transmitted to you on the 11th February 1801, evince a disposition more and more adverse to any early proceedings for extending the measure further than it had hitherto gone, but in several instances they positively restricted you from so doing. We here particularly allude to the instructions contained in our Revenue letters of the 21st July 1802, of the 10th April 1804, and of the 30th August 1809. In the former of these letters, after expressing our hope that it would reach you before any considerable progress should have been made in the actual conclusion of the permanent settlement, and directing that, in such districts where it had not been finally arranged, the measure should be suspended until you should have been able to ascertain whether every possible degree of information had been obtained as to the real value of their resources, we added: " We at the " same time think it proper further to direct, that a permanent settlement of " the revenue in the provinces of Malabar and Canara, and of the lands lately " ceded by the Nizam, be not concluded, until all the previous measures lead- " ing thereto shall have been specifically reported to us, accompanied by every " possible information that can be procured upon the subject." These orders were repeated in our letter of the 10th April 1804, in the following paragraph. " From the peculiar circumstances connected with the revenues of the pro- " vinces of Malabar and Canara, and of the districts ceded by the Nizam, we " have already directed that a permanent settlement of the lands in those dis- " tricts be not carried into execution without our previous sanction, which " direction we now repeat. We much fear that the state of those countries, " and the defective information which we at present possess of their real re- " sources, or what they would produce under proper management, will not " admit of a fair and adequate settlement for some time to come." And in the last of the dispatches to which we have referred, dated the 30th August 1809, in answer to paragraphs 112 to 117 of your letter in the same department, of the 21st October 1806, which represented to us that the Ceded Districts were prepared for a permanent settlement, we observed as follows. " Our " leading motive, in adopting the great measure of settling the lands in per- " petuity, was to improve the condition of the native subjects of British India, " and this motive has still all its original influence on our minds: but many " weighty considerations connected with this system, and the experience already " had of it where it has been longest in practice, recommended great caution " in the extension of it, particularly in provinces yet imperfectly known by " us. Notwithstanding, therefore, the opinion you appear to entertain, we " are much disposed to proceed with more deliberation to a permanent assess- " ment of those districts, and you will therefore consider our former direc- " tions, reported in our letter of the 10th April 1804, prohibiting the conclu- " sion of a permanent settlement in these districts without our previous " sanction, as still in force." We also, in the same dispatch, positively refused our sanction to the adoption of that measure in the northern division of Coimbatore. The arrangements, therefore, that have been made in the Ceded Districts and in the northern division of Coimbatore, although rendered by you conditional as to their eventual permanency, are clearly in violation of our orders.

6. If our instructions, under date the 18th December 1811, should have reached Fort St. George before you shall have finally carried those arrangements into effect, which you have communicated to us in your present dispatch, we must conclude that the opinions we therein expressed will have caused you to have resumed the consideration of this question; and, in that event, we shall expect either that you have desisted from your purpose, or if you shall have proceeded in the execution of it, that you will be able to show us that cogent reasons have induced you to disobey our orders.

7. The doubts which we entertain upon this very interesting subject, have since been greatly strengthened by the observations of the Governor-General in Council, who, in a letter of the 14th December 1811, on the subject of the revenues under the Bengal presidency, has stated that errors of considerable magnitude had been committed in forming the permanent settlement of the lands under that presidency. But our attention has been arrested, in a still greater degree, by the judgment you have passed, in the letter to which we are now replying, against the system of permanent rents that was established in

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in the Havelly Lands of the Northern Circars, and some of our modern possessions under your government; for while we certainly concur in the opinion you have pronounced against the Mootahdarry system then established at the recommendation of your Board of Revenue, and under the authority of the Supreme Government, we are not able to distinguish any substantial difference between that system and the one you have proposed, and as we find, have actually authorized to be carried into effect.

8. The Potail, or head man of a village, was considered to be eligible, under that system, to the more elevated situation of being constituted a Mootahdar of a district comprehending many villages, and thus becoming, in point of fact, a Zemindar placed *by our creation* in power and authority over the Potails of these villages, and over all other proprietors of lands within his Mootahdarry.

9. In the plan which you adopted of triennial village leases, and which it appears, by your letter of the 29th February 1812, you had allowed to be extended to the lengthened period of ten years, the situation of a Potail is changed from that of being the head man and hereditary officer of a village, in which there may be, and generally are other landed proprietors, into a tenant *in capite* of all the village, the other proprietors becoming accountable to him, and therefore of necessity falling into the situation of under-tenants. The difference between the two systems appears to us to be in degree, and not in principle, both having a tendency to affect the interests, feelings, and rights of the small landed proprietors.

10. In the permanent settlement of the Bengal provinces, the protection of the Ryots against the oppressions and exactions of the Zemindars was justly held to be the main spring from which the improvement of the country, and of its internal resources, was to be expected; and an express provision was accordingly made in the Regulations that were passed when that settlement was formed and the principles of it promulgated, requiring that pottahs should be given by the Zemindars to the Ryots. There are, however, but too strong proofs on the records of the Supreme Government, that this Regulation has almost become a dead letter. We have also before us, in the reports of the Collector of the province of Ganjam, made to your Board of Revenue in the latter end of the year 1807, a striking instance of the disregard of the Zemindars to the provisions of a similar Regulation, enacted by you, as applying to the districts which have been permanently settled under your presidency.

11. The justice and policy upon which those Regulations were founded, appear to have been distinctly in your contemplation, by the 233rd paragraph of your letter of the 29th February 1812, in which you state, "that the "general rules relating to the plan of settlement will, as soon as practicable, "be formed into a Regulation, with the view that the rights of the Govern-"ment and of the persons with whom the settlement may be made, and of "the mere cultivating Ryots, may be clearly defined, and that each party "may be maintained by the courts of justice in their respective rights." But we must not conceal from you, that the confidence we should have derived from the design therein expressed, of ascertaining and guarding the rights, not only of the proprietary Ryots but those of the mere cultivators of the soil, has been a good deal shaken by the words in the seventy-third paragraph, where, adverting to the Meerassadars, or hereditary proprietors in the districts of Tanjore, you say, "where the Meerassadars may refuse to accede to the "settlement of their villages, by either of the modes above set forth, agree-"ments shall be entered into with the Paracoodies, or other Ryots of the "villages, either for a ready-money rent or a moree, on the principles above-"mentioned; and should neither the Paracoodies or other Ryots of a village "agree to become responsible for the jumma, the village shall be rented out "to such of the Meerassadars of the talook, or other responsible person, as "may be willing to engage, with sufficient security for the payment of the "jumma, for five years;" thereby rendering the hereditary right of the small proprietor, if it should be found to interfere with the arrangement under the permanent settlement, subject to be absorbed in the larger right which you design to create and vest in the village renter: for though you qualify the

proposition, by leaving an opening for responsible Ryots to be admitted into the provisions of the village leases, the greater number of the Ryots must, we apprehend, from the smallness of their property, be precluded from participating in this advantage.

12. In our Revenue letter of the 24th August 1804, we observed that, "in "forming the materials at a distant period, for the permanent settlement of "the lands of Malabar and Canara, great caution should be used, lest you "interfere with rights which had hitherto been considered inviolable, or "disturb those ancient boundaries or landmarks which at that time had "determined the extent of private property, and by which the proprietors of "land have been governed from time immemorial." In our Revenue letter, also, of the 6th November 1805, when referring to your request to be permitted to settle the lands of Canara in perpetuity, and when noticing the strict regard due to the proprietary rights which individuals in Canara enjoyed in the soil, we took occasion to state, "that not only ought this kind of right, where "it was proved to exist, to remain undisturbed, but the perpetual settlement "ought not, for the sake of official or revenue divisions of the country, to "place the smaller estates under any kind of subordination to the greater, or "at all affect the boundaries by which property had hitherto been separated "and distinguished."

13. We recite these passages, because they show that, as soon as we were apprized by you that individual proprietary rights existed in any portion of the territories under your Government, we were most anxiously desirous that they should be respected and maintained. You have now recognized the rights of proprietorship to be possessed by Meerassadars; and yet, speaking of those in Tanjore, you say that, "where they may refuse to accede to the settlement "of the villages by either of the modes above set forth, agreements shall be "entered into with the Paracoodies, &c.," thus proposing to act not only in opposition to the principle of the 233d paragraph of your letter of the 29th February 1812, already quoted, by which you had professed your intention of being guided, but in disregard of the sentiments we had so pointedly conveyed to you, in August 1804 and November 1805.

14. These considerations operate so powerfully on our minds, that even if we could devise the means of removing the other objections which we feel against the measure you have submitted for a permanent settlement, we should most reluctantly sanction its adoption; and we do therefore most anxiously hope, that the authority of Government may not have been extensively committed by you upon it.

15. As far as we can collect from your correspondence, you seem to have been principally induced to propose the settlement upon villages leases on account of the supposed incompatilibity of the judicial system, which had recently been established in the unsettled districts, with the ryotwar mode of collection. We applaud the principle which first suggested the introduction of that system into the British possessions in India, and we venerate the character from which it emanated: but the experience of nearly twenty years in Bengal has furnished unequivocal evidence that it has not been possible, by every practicable extension of the judicial establishment, to render it adequate to the great end for which it was instituted, namely, the speedy, as well as the impartial administration of justice; but that while the expenditure has been augmented from the sum of £220,000, at which the annual charge for the provinces of Bengal, Behar, and Orissa, not including the charge of police and the diet of prisoners, was calculated by Lord Cornwallis, to the sum of £306,000, at which the correspondent expenditure had arrived in those provinces, by the accounts for 1809-10, and which, by its extension to the Ceded and Conquered Territories under that presidency alone, amounted, in that year to the alarming expenditure of £870,000, still the arrear of causes has gone on increasing, until it has attained a height that calls imperiously for the application of some effectual remedy.

16. The growing accumulation of undecided suits under your presidency, and which, at so early a period since the first introduction of the Bengal Judicial code as December 1807, appears to have amounted in the zillah courts alone

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alone to 31,482, should in its progress rather have directed your attention to the adoption of some mode, whereby the process might have been simplified and other causes of delay removed, than have made you solicitous for the extension of a system, out of which that accumulation had arisen, accompanied as it has been by an increase of expense, which the resources of your Government are not calculated to meet, and which we find to have amounted, at the same period of 1809-10, to £344,890, exclusive of the supreme court, the police, and the diet of prisoners at the presidency; thus making the whole of our judicial charges in India (if we include the expense of the courts under the Bombay presidency, being £45,950) to be no less than £1,260,840.*

17. The expedients which we observe you have since adopted for reducing the judicial arrears, had been some years before resorted to by the Supreme Government, but they have not been found adequate to remedy the evil, which still continues to be extensively felt in the Bengal provinces, notwithstanding the further measures which have been more recently devised for the same purpose. We do not see any reasonable ground to hope that a better result will attend the application of similar remedies on your side of India. The delay of justice must, in a great degree, restrict the positive benefits that might otherwise be derived from the judicial system, and must have the effect of inducing many persons rather to submit to injuries, than to seek for redress under the discouraging circumstances of procrastination, waste of time, and uncertain though perhaps ruinous expense.

18. The incongruity which you represent to exist between the judicial system and the mode which formerly obtained, of collecting the land revenue from each Ryot through the officers of Government, we must confess appears to us to be a species of objection to that mode of collection, which may also be brought against a zemindarry or a village system of revenue management; the only difference being this, that under a ryotwar settlement, the obstructions which are occasioned, by the nature of the judicial process, to the realization of the land revenues, are experienced by the European Collector; whereas, under the other kinds of settlement, the inconvenience is transferred to the Zemindars and renters, who are left to seek the recovery of balances, and the payment of revenue in disputed cases, by the same methods and according to the same course. It is therefore, as we conceive, the formalities of proceeding in the courts of justice, and not the manner in which the Government administers its territorial revenues, that we must consider to be the causes of those impediments and difficulties to which you have alluded in your Revenue dispatch of the 28th October 1808, and in the one now before us, as having rendered it, in your judgment, necessary no longer to continue the principle of ryotwar annual settlements.

19. After the fullest consideration that we have been able to give to the important subject to which we have now adverted, we are led to think that we could not better consult the interest, both of the British Government in India and of the people living under its protection, than by resorting to an ancient usage of the natives in their village communities, as well for the adjudication of small suits and differences, as for the management of the revenue; and that, by giving the sanction and aid of our authority to the ministration of Potails or head men; assisted by the punchayets or juries, to which the people have been accustomed, we should provide more efficaciously for the speedy and equitable decision of questions of limited value, than we could hope to do by any Regulations to be carried into effect through the tedious process of courts constituted on the principle of our zillah tribunals.

20. We are aware that it may be said the Potails might pervert the influence which such a reference would give them, and make it a source of oppression and vexation to their weaker neighbours; but every measure that can be devised, and is to be administered by man, is liable to abuse. It is the duty of Government to apply the best practicable guards and correctives; and it may reasonably be hoped, that the exercise of a vigilant inspection and control over the native judiciary functionaries, together with the aids of rewards and punishments prudently applied, would serve to restrain the unfeeling and corrupt, and to encourage the honest and well-disposed.

21. Colonel

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* £1,261,344 in the original.

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21. Colonel Read, Colonel Munro, and other Revenue Superintendents under your Government, appear to have availed themselves of the usage to which we have referred, and which has been sanctioned by immemorial custom; and all our inquiries induce us to be strongly of opinion, that justice could not be administered in a way so consonant to the feelings and habits of the people, nor on the whole so satisfactorily, as through the intervention of the village Potails and punchayets. We find the same opinion to be strongly maintained and enforced by Lieutenant Colonel Wilks, in his "Historical Sketches of the South of India," recently published in this country, as well as in an official report which he made to the Bengal Government, in 1799, on the internal affairs of the Mysore country. The sentiments which he has expressed on this subject were founded on practical observations made in the territories belonging to the Rajah, where, under the wise and efficient management of the Dewan Poorneah, the ancient institutions of the natives were preserved, but purged of those glaring abuses and defects which had crept into them, under the reigns of Tippoo Sultaun and his father, Hyder Ally. Distributive justice appears, from the account of Colonel Wilks, to have been there chiefly conducted through the medium of the Potails and punchayets, and in his report, above referred to, he stated his firm belief (a belief which the facts and circumstances related by him seem fairly to warrant), that the substantial objects of the administration of justice, and the protection of the people in their most important rights, were obtained in a respectable degree.

22. In the review which you have presented to us of the zemindárry, the mootahdarry, the village, and the ryotwar modes for conducting the affairs of land revenue, the chief objection urged by you against the latter is its detail, which though calculated to give minute information upon every point, is supposed to be of too complicated a nature to be adopted as a permanent system for the territorial assessment of an extended dominion.

23. Colonel Munro, when in charge of a part of the Baramahl, and successively of Canara, and of Cuddapah and Bellary, which togther comprehend a large portion of the territory under your government, did not find his administration impeded by the detail of this system. Your present secretary, Mr. Thackeray, in the very valuable memoir he composed some years ago upon the land revenue management of the country, distinctly answered the objection you have suggested. "The detail must," he observes, "be carried on by "somebody: the question is, therefore, whether it had better be carried on "under Collectors or Zemindars. The detail will not be very complicated "after the rents have been permanently fixed. The making of the jummabundy is the grand source of fraud, and trouble, and difficulty: when that "is done, the collection will go on of itself. Whenever this is fixed, detail "does not much signify, because it is only the business of a few additional "writers."

24. The remarks of Colonel Munro on this subject, contained in his report of the 15th August 1807, are equally appropriate. "The chief arguments "against the ryotwar system are," he observes, "the great detail of accounts "and the consequent difficulty of management, the interference of Revenue "officers in the cultivation, the expense of collection, and the fluctuation of "the public revenue. But there seems to be nothing very serious in these "objections. When a country is surveyed, and the rent of every field "fixed, the accounts become perfectly simple: they are nothing more than a "list of Ryots and fields; and if the Ryots do not next year take new, or "throw up old land, the same register will serve again. The accounts of the "customs, which yield so small a portion of revenue, are infinitely more "intricate and troublesome than those of the land rent. The additional "expense of collection in the ryotwar settlement would be gradually compensated by the rent of waste lands brought into cultivation." And in other passages of his report he observes, "that it is the system which has always "prevailed in India, that no other can be permanent, and that however "different any new one may be, it must resolve itself into it at last; that it "admits of all gradations of large and small farms, as there are Ryots who pay "from one to one thousand pagodas, and is the best to promote industry "and to augment the produce of the country."

25. The

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25. The elaborate and judicious report of Mr. Place upon the jaghire, is an evidence in confirmation of the foregoing observations, and all tend strongly to oppose your opinion, and to recommend the ryotwar mode of management as the most expedient to be adopted, with a view to the equal assessment of the land revenue, while at the same time it affords the opportunity of applying the corrections of economy and of expedition to the administration of justice, and has a necessary tendency to stimulate the industry, and enlarge the views of the hereditary proprietors, and to strengthen the confidence of all descriptions of the natives in our Government.

26. The example of Canara may be adduced in corroboration of what we have advanced from other authorities. This province appears, from the reports of the Collectors, to have arrived at a high state of improvement, and its inhabitants to be in possession of the substantial benefits which invariably accompany the independent feelings of proprietary right and personal security. The beneficial influence of the ryotwar system may be considered to have been brought to a most satisfactory demonstration in Canara, and we are strongly encouraged, by the examination we have made into the official communications of your Collectors, to hope that the adoption of that system in the unsettled districts would, at no great distance of time, produce a spirit of industry, an extension of agricultural undertaking, and with it an augmentation of the public revenue, similar to what has taken place in Canara.

27. The minute of Lord William Bentinck, recorded on your Revenue Consultations of the 28th November 1806, so immediately bears upon this subject, and so perfectly coincides with the sentiments we have here expressed, that we are induced to make the following quotation from it.

" From the first transfer of Canara to the British authority, it has continued " a solitary example, I believe, of tranquillity, of an easy and regular realiza- " tion of the revenue, and of general prosperity. The causes of such happy " effects are, in my opinion, to be found in the tenure of landed property " peculiar to the province, and in the moderation with which the rights of the " Sircar to a proportion of the land revenue have been exercised. The local " situation of Canara is no doubt favourable to the advantageous disposal of its " produce, and a strong secondary cause of its state of agricultural improve- " ment; but the two first circumstances I conceive to be the primary causes " of the prosperity of Canara. These causes appear to me to contain the " certain principles of prosperity wherever they may be introduced.

" I had been early impressed with the great advantages of the ryotwar settle- " ment, as an annual settlement. Those advantages consisted in the equal " distribution, and the defined amount of the land-tax, and in the security " afforded to the poor against extra assessment from head inhabitants. Every " man knew his exact obligations to the Sircar, and was assured of the quiet " enjoyment of the surplus produce of his labour. Hence arose the true en- " couragement to industry, and from this principle has flowed increased cul- " tivation, and contrasted with the revenue of former times, the easy realiza- " tion of the public revenues.

" From an attentive consideration of these effects, it appeared to me that if " an annual settlement with the Ryots, founded upon fixed principles, the " essential part of which was to secure to the Ryot for a year the fruits of his " industry, had actually been productive of such decided advantages, a per- " manent settlement, founded upon the same principles, but carried to a " greater extent in regard to the benefit of the Ryot, would produce the same " effects in an increased ratio.

" It is not my intention, at present, to argue these positions, but to pre- " sent to the Board the progress of my own ideas upon this particular question. " I had been struck with this opinion before I became acquainted with the " exact nature of the tenures of land in Canara, with the average extent of se- " parate estates, and with the rates of the Sircar assessment. When these cir- " cumstances were made known to me, I was astonished with the close resem- " blance between the actual state of property in Canara and the proposed " permanency of the ryotwar settlement. Among other peculiarities, the " greater part of the estates, though fully assessed, pay less than ten pagodas

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" per annum to the Sircar. I shall not enter into further details; I shall only " state my satisfaction in finding theory reduced to practice, and speculation " proved by the test of the most successful experiment.

" Canara," his Lordship adds, " thus became the great landmark by which " I hoped to trace out those principles and regulations, which might be appli" cable to the unsettled districts, when the permanent tenures are to be intro" duced. I have reason to believe, though I cannot speak with any positive " certainty, that the same tenures as in Canara existed originally throughout " every part of the Peninsula. In other parts, the boundaries of individual rights " have been trodden down by the oppression and avarice of despotic authority; " but still there exists, in almost every village, the distinction of Meerassy " inhabitants or hereditary cultivators. Now the hereditary right to cultivate " certain lands, and to reap the benefits of that cultivation, seems to be nearly " one and the same thing with the right in the land called property."

28. Mr. Thackeray, then a member of your Board of Revenue, who was, on the proposition of his Lordship, deputed to Canara, Malabar, and the Ceded Districts, for the purpose of ascertaining by statistical inquiries the correctness of those general views and principles, the outlines of which Lord William Bentinck had unfolded in his minute, has, by the result of his investigations, as contained in the valuable report he made on this important subject, afforded an ample confirmation of those views and principles, as deduced, not only from the state of Canara, but also from the improved condition of Malabar and the Ceded Districts under the operation of the ryotwar mode of management. With respect to the latter extensive portion of territory, we have the concurring opinion of the Board of Revenue and your Government, expressed in October 1808, upon a review of the administration of Colonel Munro, during a period of seven years, that it had advanced those districts, and this too, as it appears, under a high scale of rents, from the almost ultimate point of declension, to which they had been sunk by a weak and improvident Government, to the degree of prosperity and promise in which they then were; that a mass of revenue, amounting to Star Pagodas 1,19,90,419 had been collected, with a remission on the whole of only Star Pagodas 3,415. It further appears from the memorandum of Colonel Munro delivered in to the Acting President in Council, that he therein declared, that " if no alteration was attempted, the Ceded " Districts would yield, one year with another, eighteen lacks of pagodas, " and that it would never be necessary to call out a single sepoy to support " the collections."

29. There are two circumstances, as connected with the question of a ryotwar settlement, which, in addition to the practical illustration here exhibited of the wisdom and efficiency of this system of revenue administration, we deem it proper to mention, as weighing also very strongly in our minds in its favor.

30. The first is, that it secures to us what can, as we conceive, under no other system be secured effectually, the eventual advantage of an adequate revenue from the waste lands of the country, as they are brought into cultivation, a source which, under a judicious and enlightened administration of our territorial interest, it is not unreasonable to expect, from past experience, will yield a considerable and annually increasing augmentation to the public resources, and may gradually enable your Government, without reducing the public income, to lower the rate of assessment upon the lands already in cultivation.

31. The other consideration to which we allude is suggested by the natural tendency of the Hindoo law to occasion the division of property, according to which it descends in equal portions to the male children, whether of natural issue or by adoption: an effect which must operate to a very wide extent, and must, of course, be accelerated by the practice which universally obtains in the East, of early marriage. Whatever arrangement might, therefore, be made in the districts to which these observations particularly refer, for apportioning lands, or rather for farming as an hereditary property the revenues of them to one or more individuals, could but be of temporary duration, and would, even though opposed by artificial restraints, in direct variance with the established law of Indian inheritance, become in a few generations, under a system of permanent village rents, so divided and subdivided as to proprietary rights in

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in the hereditary farm, as to bring things to a state similar to that in which they would be under the ryotwar management, where the collections of a village would not be made from a few persons but from many. This circumstance alone seems to dictate the principle of collecting the rents according to the ryotwar system, in preference to any other, as being best suited to the local state of the country; whereas a village permanent settlement is one which, in the ordinary course of things, is constantly tending, and must soon give rise to nearly as much trouble and still more difficulty than a ryotwar assessment. We say more difficulty, because there will be two descriptions of property, dividing and subdividing, viz. the property of the hereditary farmer of the revenue, whom we should create, and the territorial property of the Meerassadars and other cultivators.

32. Such has been the inconvenience and embarrassment experienced, in regard to the realization and security of the public revenue assessed on the Zemindars, in consequence of the fraudulent and collusive allotments of it on the shares of estates that had become divided, that it was thought necessary to pass a regulation in 1807, to prevent any estate from being divided which was assessed by Government at less than one thousand rupees, and for preventing a smaller partition than bore an assessment of five hundred rupees. It being, however, found that this Regulation was inadequate to the correction of these evils, and it being also found that the restriction which had been thus laid on the partition of estates,* "had been, and was the cause of considerable injury "to numbers of individual shares in such estates, thereby inducing a "sacrifice of private rights, which the degree of public inconvenience "arising from the minute division of landed property did not appear of sufficient magnitude to justify or require," another regulation was enacted in the year 1811,† providing "that any putteedar or sharer of a joint undivided "estate, having the exclusive and acknowledged right to and possession of *one* "or more villages in such estate, shall be at liberty to cause such village or "villages to be separated from the general estate;" so that, in progress of time, the large zemindarries in Bengal will be reduced to village zemindarries, a state to which they are already fast approaching, and might, but for the legislative restriction still in force, which we have just noticed, in the end dwindle into estates as small as those belonging to the Meerassadars and other Ryots in the Peninsula.

33. It remains for us, on the grounds and for the reasons stated, to signify to you our directions, that in all the provinces that may be unsettled when this dispatch shall reach you, the principle of the ryotwar system, as it is termed, shall be acted upon, and that where the village rents upon any other principle shall have been established, the leases shall be declared terminable at the expiration of the period for which they may have been granted; and that, if such a measure be not already adopted, an express stipulation be made, requiring the issue of pottahs by the renters to the Ryots, on pain of forfeiting their leases.

34. Considering it also to be essentially necessary, in order to obtain correct accounts of the cultivation and produce of the land, that the Curnums of the villages should be kept as free as possible from the controul and influence of the renter during the terms of their leases, we further direct, if this has not been done, that measures be taken to place them under the direct authority and superintendence of the Collectors of the Districts, so as to be immediately responsible to them for the due discharge of their duty.

35. We also direct, that you cause inquiry to be made by the Collectors, as to how far, and in what manner, the Regulations under your Government, in regard to the issue of pottahs to the Ryots, has been and is attended to, not only in the unsettled districts, but also in those permanently settled, and that you put us in possession of the result of the information you shall receive on this subject.

36. We cannot conclude the subject to which this dispatch more immediately relates, without remarking that the reasoning of the Board of Revenue appears to us to be often in opposition to the facts and circumstances they have themselves adduced in their report.

37. They

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* Preamble to Regulation IX.

† Regulation XI.

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37. They admit that the triennial lease settlement had failed; that the rate of rent at which that settlement had been formed was too high; that two of the three years during which it was in operation had been unfavourable, one of them having been a season of extraordinary drought; that the stock and subsistence of the Ryots had continued to be in a state of declension under our Government, from the too heavy pressure of the public assessment upon the land; that the season of the present year threatened to be unfavourable; that the poverty of the Ryots would, in many instances, disqualify them from becoming the Renters of their villages. And yet, under an admission of all these circumstances, they recommend to you, and you authorized them to carry into immediate effect, a settlement of the provinces upon a standard land-rent, to be then fixed for ten years certain, and in perpetuity, unless disapproved by us; and both you and they have recorded your opinions, that from the encouragement which such a tenure would hold out to the Ryots, the standard rent might generally be fixed so as to prevent any considerable reduction in the amount of the present land revenue, a result which, if the facts and circumstances adduced in the Report should prove to be founded, cannot take place without aggravating the evils therein represented, more especially at it is assumed by you and the Board of Revenue, that as the poverty of some Ryots may render it necessary to lower the rate of assessment in some villages, the deficiency must be provided for by raising that rate in other villages, where the remaining substance of the Ryots might enable them to bear it, the natural effect of which would be, to lower the substantial farmer to the level of the poorer one, while in many instances the latter would be made to feel all the bitterness of his poverty, by being degraded from his immediate relation with the Government into an under-tenant to his fellow Ryot, vested by you with the larger land rights of the state.

38. The principle of the proposition that was suggested by Mr. Grœme for confining the leases to the lands that have been considered and are classed under the head of lands in cultivation, might, we conceive, if it had been adopted, have had a beneficial effect upon the minds of the Ryots; and wherever they were in circumstances that would have rendered them responsible tenants for a rent equal, or nearly equal in amount, to that which their lands had paid, we should have approved of your granting long leases, and would have confirmed them in perpetuity to such Ryots individually, because we are of opinion that the effect of such separate settlements would be not only to stimulate the industry of those who should be thus permanently established in their property, and enable them gradually to apply for portions of the waste lands, upon the terms at which it has been customary to allot such lands, convertible into a perpetuity at a reasonable assessment, but because the example thus held out of the benefits derived from exertions could not fail, in the course of time, to have a general influence upon the other occupants of land.

39. Having apprized you of the sentiments we entertain respecting the practical operation of the judicial system, it is scarcely necessary for us to state, that it is our intention to give it our most serious and deliberate consideration, the result of which we shall take an early opportunity of communicating to you.

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40. Before we conclude this letter, we must take notice of several other paragraphs of your dispatch of the 29th February 1812, which we have read with much concern.

41. In paragraph 267, you state, that the separate report of the settlement concluded in Trichinopoly for fusily 1218, (1808-9) yet remained (in 1812) to be laid before you by the Board of Revenue, and you add, that it is now of less importance, as you *understood* that the present Collector, Mr. Travers, had concluded a triennial lease for the three following years.

42. In paragraph 269, you state that you had not received any reports upon the revenues of Canara, Malabar, Seringapatam, or Palnaud; and you add, without animadversion, "it is however *understood*, that they are in progress, "with a view to being submitted for your ultimate confirmation at an early "period after the present dispatch."

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43. In paragraph 275, you give a comparative statement of the revenues of Madras, for fusilies 1218 and 1219; and though fusily 1220 had expired eight months prior to the date of your letter, you acknowledge, in paragraph 277, that no account has been received of the revenue of that year.

44. Of the causes to which this extraordinary tardiness is owing on the part of the Board of Revenue, or the subordinate functionaries, in preparing and submitting the periodical revenue reports, you have not informed us.

45. We should be wanting to the trust reposed in us, did we permit such instances of remissness to pass without censure.

46. You must be fully aware of the responsibility that will attach upon the Governor in Council, for any detriment that our interests may sustain from a relaxation of authority over the subordinate departments, and from a want of attention to the communications received from us. It is your positive duty to act up to the spirit of our instructions, and not to embarrass our final decision by measures, which a due regard to the sentiments we have expressed might enable you to collect, were not likely to be in conformity to our opinion.

47. This dispatch we expect shall be taken under your consideration with this view, and we trust that it will lead to such a course of proceeding as may ultimately meet with our approbation.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,

Dated 6th June 1814.

Revenue Letter to Fort St. George, 6 June 1814.

Par. 32. In reference to the conditions (as detailed in paragraphs 66 to 80 of your letter) of the new settlement of the lands of Tanjore, which was concluded at the expiration of the triennial lease in fusily 1219, we are not quite satisfied, after a careful review of the whole correspondence, that the arrangement is unobjectionable in its provisions, or that the amount of revenue derivable from the province under its operation is likely to answer every reasonable expectation.

33. In reply to paragraphs 58 to 76 of your letter dated 24th October 1808, communicating the instructions which you had issued for the establishment of a system of village rents on a triennial lease in all the unsettled districts subject to the presidency of Fort St. George, we informed you, that "in so far as we had then been able to form a judgment on the subject, we "were disposed generally to approve of the village leases which you had "granted, and of your having limited them to a period of three years, as "admitting of an early correction of errors.*" Having considered that mode of settlement as an experiment, the renewal of which ought entirely to depend upon its success, we were naturally anxious to discover what had been its results in Tanjore.

34. In the letter from the Collector of that province to the Board of Revenue, dated 28th March 1810, paragraph 5, we find it stated as his opinion, that "under the operation of two unfavorable years in the course of "the three for which engagements were entered into, and the other year not "presenting any uncommon advantages, either in price or produce, to the "renters, it is scarcely to be expected, that they will generally encounter a "chance of the recurrence of such difficulties as they have experienced, on "terms similar to those on which they have hitherto engaged to rent their "lands." The obstructions to the renewal of the lease did not, in the Collector's judgment, arise from over-assessment; on the contrary, he pronounced "the basis of the leases to be fair and equitable, and the rate of "taxation to be probably more moderate than in other districts.†" He goes on to state, that though the price at which the sirkar share of the produce was commuted had been formed on the average of the selling prices of grain in several years, chosen with due attention to the interests of Government and the cultivators, yet that from a variety of circumstances peculiar to the province

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* Paragraph 219 of Court's Dispatch, dated 18th December 1811.

† Paragraphs 7 and 8.

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province (to which we have adverted in an antecedent paragraph), it was frequently impossible for the Meerassadars to dispose of their produce at the commutation standard, and consequently that those of them who, from a want both of capital and credit, were obliged to get rid of their grain at whatever prices they could obtain, were thus reduced to poverty, and left without the means of discharging their kists at the usual periods.* From these peculiarities the Collector inferred, that "the plan of village rents, on the present extended "scale, was not strictly applicable to all the villages in Tanjore, and that "there would be great, and in most cases insurmountable difficulties started "by the Meerassadars to the renewal of their leases, on terms at all commensurate with the just opinions entertained of the resources of the "district.†"

35. The positions contained in Mr. Wallace's letter were strenuously controverted in the reply from the Secretary to the Board of Revenue, dated the 31st May 1810; the Board contending that the failure of the triennial lease must have arisen, first, from "the settlement being formed upon speculative calculations of produce and defective calculations of price, instead of "upon what forms the only sure grounds on which to form a settlement, the "actual collections of former years; and secondly, from restrictions, defects, "and arrangements in the local administration, founded on false principles,‡" alluding to the Collector's recent interference in the grain market. We cannot help observing, that the exposition of the principles enforced in Mr. Secretary Wayte's letter would have been more seasonable when the Board were first consulted, on the 22nd February, respecting the measure alluded to, (and which they thought fit to sanction on the 26th March), than it was on the 31st May, when the evils supposed to attend it were irremediable. At the period last-mentioned, the Board seem to have been anxious for the continuance of the established renting system; and in their zeal for this object, they endeavoured to show that the disappointment hitherto experienced in its prosecution originated, not in any radical fault of the plan, but from incidental errors attending its execution. The Collector, on the other hand, contended with much plausibility in his letter dated 12th June 1810, that the failure of the triennial settlement in Tanjore did not proceed either from defects or abuses in the execution, as was supposed by the Board of Revenue, but that it arose in great measure from causes which, he was afraid, would continue to operate as long as a system of fixed money-rents was persevered in. These causes are specified by the Collector, in the letter last referred to, to be, first, "the general wish which the natives of the province feel to have their lands "under aumany, arising from the total absence under that system of all risk "and responsibility on their part, and probably in some cases from a desire for "those illicit advantages which a division of the crops place at their disposal; "and, secondly, the establishment of a *fixed* commutation rate, and the loss "arising from the depression of the price of grain below that rate which may "not have been counterbalanced by any increase of produce.§"

36. The Collector, in the same letter,‖ further states as matter of fact, that "the Nabob, with all the power and authority of a despotic prince and of a "conqueror, could not establish in Tanjore a fixed *invariable* village *money-rent.* "The Rajah's government which was not less arbitrary, could not effect it. "The Commissioners, whose deliberations preceded the final cession of the "country, deemed it difficult. The Committee of 1807, with the whole records of the country, and with a full view of what had been done in other "provinces before them, thought its establishment doubtful, and provided in "their recommendation for its failure." Instead, therefore, of persisting in an attempt, considered by him as hopeless, the Collector proposed, in the fifty-second and subsequent paragraphs of his letter of the 12th June 1810, that a fixed grain assessment, for three or five years, should be agreed upon with the Meerassadars of all those villages where a renewal of the existing engagements might be found impracticable, and that such assessment, subject to an annual valuation calculated on the selling prices of grain in each year, should constitute the jumma

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* Paragraphs 9 to 15.

† Paragraphs 16 and 17.

‡ Paragraphs 14 and 15.

§ Paragraphs 8 and 9.

‖ Paragraph 48.

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jumma payable by the Meerassadar. This plan of a grain assessment had the recommendation of being consonant to the usages of the native governments, and likewise of relieving the Meerassadars from the losses to which they were exposed under a fixed money-rent, from a fall in the price of grain below the commutation standard.

37. It might undoubtedly have occasioned considerable fluctuations in the amount of the revenue derivable from the province in different years, though the Collector observes, in his letter of the 25th June 1810,* that the revenue would, " upon the whole fluctuate as much in favour of, as against the public " treasury; and the probability was, that on an average of years the revenue " would be as high, if not higher, than possibly it could be under the conti- " nued operation of any plan, involving a fixed rent for a moderate series of " years."

38. Under a plan of this sort, there might also have been some difficulty in adjusting the price at which the government share of the produce would have been annually convertible into money. And supposing that no such difficulty had occurred, a rent consisting in the contribution of a certain quantity of grain, convertible into money according to the selling price in the market, would seem to be less favourable to the tenant than to the landlord, because in years of great scarcity the rent may absorb the whole produce of the soil, whereas, under a fixed money-rent, the tenant being generally indemnified for scanty produce by high prices, is thus enabled to fulfil his engagements in years of scarcity with nearly as much facility as in seasons of plenty.

39. We are far from thinking, therefore, that the mode of settlement proposed by Mr. Wallace was altogether unexceptionable. The only question in considering it is, whether the inconveniences to which it is liable were not, upon the whole, smaller than those which had been experienced under the former system; and this is a question which might, we conceive, have been fairly subjected to the test of an experiment, though we are free to confess that we are not without doubts respecting the result.

40. The Collector's plan was recommended to you for adoption by the Board of Revenue, in their letter of the 2d July 1810; and the Board, without waiting for an official reply from you to their communication, intimated rather irregularly to the Collector, in a letter of the same date, *that they had reason to be satisfied* you would acquiesce in the measure.

41. When the Collector assembled the Meerassadars for the purposes of forming a settlement with them, either for ready money, on the principle of the triennial lease, or for a fixed grain rent commutable into money, according to the market price of each year, it appears from Mr. Wallace's letter of the 11th September 1810, that the landholders obstinately refused to enter into engagements for the payment of the revenue on either of the plans to which they were invited to accede; their object being to obtain an aumany division of the crops, or division in kind; or failing in this, a grain rent, *retaining their present high rate of warum* or share, which, in consideration of their being relieved from the risk of a fixed money-rent, the Board of Revenue and the Collector had agreed in thinking it *reasonable and expedient* to reduce from about fifty to forty-five hundred parts of the produce, or about ten per cent.

42. The Secretary to the Board of Revenue, in a letter addressed to your chief Secretary, under date the 27th September 1810, states that the average rate of the Meerassadar's warum, under the Dubbeer's settlement, was forty-three per cent.; that in fusily 1210 it was only forty per cent., and in the two subsequent years that it was no more than forty-five per cent. On the first introduction of fixed money-rents, it seems to have been increased to fifty-three per cent., though the inhabitants were at the same time relieved from payment of a number of arbitrary taxes, as an inducement to Meerassadars to accede to that mode of settlement. It might be *equitable*, therefore, that under a different arrangement, by which the Meerassadars were to be exempted from the risk attendant on engagements of that nature, they should relinquish part, at least, of the advantages granted to enable them to meet that risk.

43. We

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* Paragraph 29.

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43. We have great doubts, however, of the expediency of requiring this concession from the Meerassadars; and after their refusal to agree to it, we can see no good reason for your having granted an abatement of ten per cent. on the jumma of those lands, the holders of which agreed to pay a fixed money-rent for a term of five years. The plan of establishing a fixed moree, or grain assessment, was proposed by the Collector for the express purpose of preventing the loss of revenue, which he conceived to be inseparable from a fixed money-rent; and it was calculated, in that officer's letter of the 25th June 1810,* that the grain assessment on the nunja lands of the province would yield, on an average of years, making every allowance for fluctuations in produce and price, Star Pagodas 9,14,765 per annum, exceeding the average revenue derived from the same lands in the preceding ten years, in the sum of Star Pagodas 30,719. It is to be observed, too, that this calculation was made upon the supposition that the Meerassadar's share of the produce should not be reduced below fifty per cent. The reduction of their share to forty-five per cent. had an obvious tendency to defeat the plan altogether, particularly when coupled with an abatement of ten per cent. on the jumma of those landholders who choose to engage for a fixed money-rent.

44. The sacrifice that has been made since fusily 1210, in order to insure the payment of a fixed money-rent, has been no less than thirty-three and a half per cent. of the gross revenue, as will appear from the following statement:

		Sacrifice.
Meerassadar's share of the produce under the Dubbeer's settlement........	43 per cent.	23½ per cent.
Augmented on the first introduction of fixed money-rents to....................	53 per cent.	
Add: Abatement in the jumma at the introduction of the quinquennial lease..		10 per cent.
	Sacrifice......	33½ per cent.

45. But this does not include the total amount of the actual sacrifice; for we observe, in the letter from your Secretary to the Board of Revenue, dated 6th November 1810, that as a farther encouragement to the Meerassadars to enter into engagements for a fixed money-rent, you have ordered the collection of duties on grain, the produce of Tanjore, to be suspended during the period of the lease, and the money-rents of the Cavelgars and the Brahmins' sotunterams to be omitted in the jumma, leaving their dues to be paid in kind, at the rate of two and one-third per cent. on the actual produce. From the suspension of the duty on grain, the revenue will sustain a loss of seven or eight thousand pagodas annually; and though the other indulgence may not affect the public receipts, the fund from which the cavelly establishment and the pensions to Brahmins are defrayed, will be impaired in the same proportion that the Meerassadars are benefited.

46. Even this is not all. The Collector states, in the tenth paragraph of his letter dated the 30th October 1810, that in forming the settlement for five years, he had consented to the insertion in the pottahs issued to the Meerassadars of a clause providing for a just reduction in the jumma of any year, in which it shall be fully established, to the satisfaction of Government, that from the calamitous effects of drought or inundation, their lands may have been unproductive, the extent of the reduction to be determined at the discretion of Government. The jumma, after having been reduced in its amount and its maximum fixed, is thus left in as precarious a state in regard to its eventual realization, as if it had been assessed according to the former standard. We are not surprised, therefore, to find from the Collector's letter of the 30th October, 1810,† that after all these concessions to the Meerassadars, a great majority of them had acceded to a money-rent, while but few had chosen the alternative of a grain moree, at the reduced rate of coodewarun, or share of the produce. But we have been considerably disappointed at not finding upon

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* Paragraph 8.

† Paragraph 2.

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your records any statement of the reasons which induced you to abandon the scheme of a variable village rent, formed on the principle of the annual valuation of a fixed grain assessment. It was proposed by the Collector as one that would "most willingly be acceded to by the Meerassadars, and which they would "generally prefer to an assessment, having no reference to annual fluctuations "in the price of grain, although the other provisions of the settlement should "be much less favourable to them in the former than the latter part of the "rent."* It was represented by Mr. Wallace as "suitable to the nature of "the district,† agreeable to ancient usage, and easy of renewal; as ensuring "the collection of the revenue at a moderate expense, superseding the necessity of lowering the jumma, or of renting the lands to strangers and adventurers, and promising, on an average of years, as high, if not a higher "amount of revenue than would be derived under any other plan."‡ Stronger reasons for its adoption could not well have been advanced. It was recommended to your sanction by the Board of Revenue in their letters of the 28th of June and 2d July 1810, and had it not been for the proposed reduction in the Meerassadar's warum, we have no doubt that it might have been carried into effect, whilst the opinions both of the Collector and the Board are certainly calculated to convey the impression, that its operation would have been mutually advantageous to Government and the landholder. Adverting to these circumstances, and particularly to the abatement of ten per cent. on the jumma, which appears to have been granted solely for the purpose of overcoming the reluctance manifested by the Meerassadars to a fixed money-rent, we are much surprised that, in overruling the suggestions of the subordinate functionaries, you did not record the grounds of your decision. We have stated, in an antecedent paragraph, some of the general objections to which the plan of settlement proposed by Mr. Wallace seemed to us to be liable; but, upon the whole, we are disposed to think they would have been overbalanced by the advantage attending it.

47. Regarding the pagoda lands, which are described to be the meerassy property of institutions which it has been the uniform policy of our Government to maintain unimpaired, the Collector proposed, in his letter of the 8th November 1810, that they should be excluded from the quinquennial lease, and that they should be made subject to an annual settlement, either on the estimated or actual produce of each year, of which the Government share should be commuted into money according to the selling prices of the season. This proposal, the object of which was to secure these lands against the risk of alienation in payment of the public demands under a fixed money-rent, was rejected by you, on the ground of its being inexpedient to admit so wide an exception to the mode of settlement already determined on. We admit that it is desirable to preserve uniformity in our system of revenue administration; but, on the other hand, it ought unquestionably to be the care of Government, that the mode of collecting its dues shall be such as is least likely to affect the stability of property: and this consideration having been attended to in the general plan of settlement proposed by Mr. Wallace, formed in our opinion one of its principal recommendations.

48. We embrace this opportunity of expressing our approbation of the zeal, judgment, and ability, displayed by Mr. Wallace, the Collector, in his correspondence on the subject. His letters to the Board of Revenue contain much valuable information respecting the general state of the province; and his suggestions, with the exception of that respecting the establishment of mootahs, which the Board acted properly in rejecting, have appeared to us so judicious, that we must express our regret that they were not more attended to in the formation of the settlement.

Letter from, 29th February 1812. (Par. 195 to 258.) Proposed settlement of the land revenue on village leases for ten years, and provisionally in perpetuity.

78. Have been replied to in paragraphs 4 to 39 of our dispatch in the revenue department, dated 16th December 1812.

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* Letter from Mr. Wallace to the Board of Revenue, dated 25 June 1810, paragraph 2.

† Paragraph 26.

‡ Paragraphs 28 and 29.

Letter from, 29th February 1812. (Par 259 to 266.) Settlement of the district of Coimbatore for fusilies 1218, 1219, and 1220, and of the district of Bellary for fusily 1219.

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79. The terms of the triennial village leases referred to in these paragraphs were:

For fusily 1218 ....Star Pagodas 6,07,239
.... 1219.............................. 6,17,120
.... 1220.............................. 6,22,259

80. It appears that, owing to adversity of season, and depopulation arising from the fatal prevalence of epidemical disease, the rent in the first year of the lease fell short of the revenue in fusily 1217 by Star Pagodas 8,032, but that the average rent in the three years exceeded the settlement in fusily 1217 by Star Pagodas 268. We have derived much satisfaction from the account given by Mr. Garrow, of the advantages which have resulted from assimilating the teerwa, or rate of assessment, in the southern, to that established in the northern division of the province, and from the prospect held forth of such an increase of population as will compensate for the temporary reduction of revenue occasioned by the equalization of the assessment. We could, however, have wished that on some points, particularly the description of persons with whom the settlement was concluded, the information furnished by the Collector had been more explicit. In paragraphs 29 to 32 of his letter dated 25th October 1809, the renters are said to be chiefly the Monigars; and in cases where they had declined, the most respectable Gours, or heads of the villages. The former are described to be Government servants, who when they are not themselves the renters, draw a certain proportion of pay from the holders of the lease; whereas, on referring to Mr. Hodgson's report on Coimbatore,* dated the 10th September 1807, paragraph 32, we find that, in explaining the mode in which the measurement of the land was conducted, he states it to have been executed "by the Curnums and Nantaumakars, or Gours, commonly called village Monigars," thereby leading us to infer that the two classes, which are represented by Mr. Garrow as distinct, were considered by Mr. Hodgson as one and the same. We are particularly desirous that the native terms and appellations, which appear in the correspondence recorded on your proceedings, may be invariably accompanied with appropriate terms or explanations in English, which are often absolutely requisite to a due understanding of the measures with which they are connected; and we direct you to issue instructions to the different Collectors, enjoining strict attention to our wishes in this respect. It is impossible for us, in the case of the settlement now under review, to judge of its merits without being accurately acquainted with the condition, rights, and general qualifications of the parties with whom it has been concluded; and on all occasions we are disposed to consider information of this sort, as equally important with statements exhibiting the fluctuations of an increasing or decreasing revenue.

81. We earnestly recommend to your attention the subject brought forward by the Collector, towards the conclusion of his letter of the 25th October 1809,* and farther enlarged upon by the Board of Revenue in their address dated 10th January 1810, as intimately connected both with the security of the revenue and the general prosperity of the country. The subject to which we allude is the deficiency said to exist in the circulating medium of Coimbatore, occasioned by a constant drain of specie from the province without an equivalent return, and necessarily producing a fall in the price of grain, together with a stagnation of trade and manufactures. The same topic was discussed in Mr. Hodgson's report,† dated 10th December 1807, and we have no doubt that the adoption of his suggestions may palliate, if it does not entirely remedy the evil complained of. The soil of the province is represented to be generally well adapted to the culture of cotton, and the number of looms in the two divisions is stated to amount to 11,558. With a view, therefore, to encourage the agriculture and manufactures of the country, Mr. Hodgson proposed that a quantity of cotton should be annually provided on the Company's account, and transported by carts or basket-boats down the Cavery to Nagore, from whence it might be sent by sea to Madras, in time for the ships which sail for China in the month of August; and also that Government should allow individuals to pay into the treasury at the presidency sums of not less than five hundred rupees for bills on the Collectors of Coimbatore or Salem, to be applied to the purchase of cloth for the Madras and European markets. By such an accommodation,

* Paragraph 89.

† Paragraphs 116 to 122.

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accommodation, it was argued by Mr. Hodgson, the trade of the country would be facilitated and its revenue improved, a quicker circulation of money would be produced, a proportion of the charges of remitting specie saved, and new articles of export might be found, through the industry of individuals supported by the assistance of the Collectors. We hardly need assure you, that any measures which may be productive of results so advantageous in themselves, and which we have so much at heart, shall receive our hearty concurrence and approbation.*

82. We are not without hope, also, that the same measures which shall have the effect of supplying the supposed deficiency in the circulating medium of Coimbatore, or to express it more correctly, of exciting industry and invigorating circulation, will put an end to the embarrassing coincidence between scanty produce and low prices, which is represented to exist in Tanjore and the Cuddapah division of the Ceded Districts, provided their operation be extended to these provinces. A sale of subsistence implies a superfluity in the hands of the seller, and a proper equivalent in the hands of the buyer. This equivalent may consist in money, or in the superfluous produce of some sort of industry not absolutely necessary to subsistence, but by the sale of which the possessor may provide himself with a sufficiency of what is indispensible to his support. The price of subsistence is regulated, therefore, by the number of those who are obliged to buy, or in other words, by the number of those who are employed in occupations other than agriculture; and the proportion so employed will always depend upon the demand for what they produce. If a very large proportion of the inhabitants of a country be employed in the cultivation of the soil, and a very small proportion only be engaged in manufactures, and if the cultivators have not the means of disposing of their superfluous produce in foreign markets, it follows, upon the principles now laid down, that prices must fall first, because they depend not upon the number who consume but upon the number who buy; and that number, in the case supposed, is not only limited, but is of a description of people who cannot afford to pay dear for what they purchase. By increasing the demand for the labour of the manufacturing class, their numbers will be multiplied, the rate of wages enhanced, and the price of agricultural produce will be augmented, in the same proportion with the produce of other kinds of industry.

83. We have only further to observe upon the settlement of Coimbatore, that the practice which has obtained in that and other instances, of making the rent progressively increase in each successive year of the lease, is at variance with the principle on which leases are generally granted, and by which the tenant is secured in the full enjoyment of the fruits of whatever improvement may be effected in the course of the term contracted for, by the application of industry, skill, and capital. We are aware that the reverse is the case in regard to land recovered by embankment or by enclosure from the waste.

84. In the paragraphs to which we are now replying, you have drawn our attention to the settlement of the district of Bellary for fusily 1219, as reported to you by the Board of Revenue on the 29th of October 1810, without noticing the settlement of the district of Cuddapah for the same fusily, as reported on the 22d of that month; but in the few observations we are now about to make we shall keep the reports of both settlements in view.

85. In the Bellary division of the Ceded Districts it appears that 2,551 villages have been rented for three years, viz. fusilies 1219, 1220, and 1221, twelve villages for one year only, and that twenty-six villages have been retained under Amany.* The total land revenue for fusily 1219 was fixed at Star Pagodas 7,68,547, omitting fractions, being Star Pagodas 82,953 less than the land revenue of the year immediately preceding. The revenue under the head of licence amounted in fusily 1219 to Star Pagodas 55,719, being less by Star Pagodas 2,653 than the revenue under the same head in fusily 1218. The customs, which in 1219 were estimated at Star Pagodas 56,147, are stated in the twenty-eighth paragraph of the report of the Board of Revenue to

* Paragraph 173.

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to have yielded Star Pagodas 57,753, being Star Pagodas 16,704 more than they produced in fusily 1218. The gross revenue of the district of Bellary for fusily 1219 will therefore be as follows:

Land-rent ....Star Pagodas	7,68,547
Kemoul Peshcush....................................	22,916
Licences	35,719
Customs	57,753
Total	9,04,935

which is about Star Pagodas 68,902 less than the gross revenue of the year immediately preceding.

86. In the Cuddapah division, where a lease for three years had been partially introduced in fusily 1218, it is stated that one thousand and ninety-nine villages were rented for three years, namely, fusilies 1218, 1219, 1220; that four villages were rented for fusily 1219 only; that four hundred and fifty-nine villages held on the ryotwar plan in fusily 1219 had been rented for fusily 1220; and that five villages more were held ryotwar in fusily 1219, without any arrangement being made for fusily 1220.

87. The result of these diversified settlements appears to have been, that the aggregate land revenue of the district, according to the jummabundy in 1219, fell short of the jummabundy in fusily 1218 in the sum of Star Pagodas 38,418; that in fusily 1219 there was a comparative decrease under the head of licences, to the amount of Star Pagodas 1,024, and a comparative increase under the head of customs, to the amount of Star Pagodas 11,525, leaving a total difference upon the gross revenue of fusily 1219 of 27,917 less than that of 1218. The amount of revenue for fusily 1219 is stated as follows:

Land-rent ....Star Pagodas	7,57,074	23	19
Licences	16,774	31	32
Customs	26,966	41	59
Total	8,00,816	6	30

If to the total revenue of Cuddapah be added the total revenue of Bellary, the joint revenue of the two divisions of the Ceded Districts in fusily 1219 will be Star Pagodas 17,05,751, which is less than what Colonel Munro estimated that they would yield one year with another, when he gave up the management of those territories, by nearly one lack of Pagodas.

88. Some proportion of the above deficiency may, no doubt, be accounted for from the adversity of the season and the mortality occasioned by a pestilential fever, but the reports of the Collectors furnish abundant evidence of its being greatly attributable to the introduction of the renting system. The diversity of settlement which obtained in these districts was in itself a serious inconvenience, and could hardly fail to be productive of confusion, embarrassment, and inequality, in the distribution of the assessment. In the sixth paragraph of the report of the Board of Revenue upon the settlement of Cuddapah, it is stated, "from the necessity of lowering the settlement of those villages "which it was impracticable to rent, we cannot but admit that the rented "villages under consideration are subject to peculiar hardship. They have "partaken of the disadvantages of season under which others have suffered, "but instead of having obtained indulgence, like the others, they have been "obliged, by the terms of the triennial lease, to pay nearly 13,000 pagodas "more than in the previous year."

89. The engagements entered into by the renters of Bellary, under the fear of losing their enams and hereditary management of their villages, are represented, both by the Collector and the Board of Revenue, to have been in many instances more favourable to the Sircar than they were able to fulfil, in reference to the state of cultivation and the means of the Ryots, whilst a latitude was left to the renters under the lease, of exacting the full survey-rent from their under-tenants. The consequences of such an arrangement were

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were justly contemplated with serious apprehensions by the Board of Revenue, as appears from the following extracts from their report on the settlement of Bellary, dated 29th October 1810. "From the high state of the survey-rent "which has been made the limit of the demand upon the under-tenants, and "from the uncertainty of the condition *provided the Ryots have the means of* "*paying*, we apprehend that the exactions of the renters will be restrained by "nothing but their own interest. Where the renter looks to present profit "rather than to future success, emigration has occurred, and will again take "place; and although it is some consolation to think that the Ryot may find "an asylum from oppression in flight, it is yet but a melancholy consolation, "since it involves the banishment of Ryots from their villages, detrimental "to agriculture from this relapse into the habit of wandering, and insecurity "of revenue; which last must result from the almost certain failure of those "imprudent renters by whose exactions substantial Ryots are removed."

90. "The poverty of the renters will, we fear, be a perpetually exciting "cause of exaction; and when the Ryots have been forced by their exactions "to sell their cattle and quit their villages, the same general poverty will prevent other renters, who may be willing, from renewing their stock, and restoring their spirit by an advance of tuccavy. These cases will, we fear, "frequently occur; and a failure of rent, if not an emigration to Mysore or the "Nizam's country may be the consequence."

91. That these apprehensions of the Board of Revenue were fully justified by what has actually happened, is but too apparent from the report of the Collector of Bellary. "I have already found," says Mr. Chaplin, "emigration "to take place in some villages since the establishment of the lease, but more "particularly amongst the most substantial Ryots, who have gone off to a "neighbouring village, where in a few instances terms have been held out to "them by substantial renters, more favourable than the limited means of the "renters of their own villages could possibly afford to grant them, &c."* In a subsequent paragraph† of the same letter the Collector states, "there is a "decrease of four thousand three hundred and thirteen inhabitants, arising "partly from deaths, but chiefly from emigration to the Mysore and other districts. This head of decrease from year to year, ever since fusily 1216, from "the above cause, has been extremely heavy; and I am inclined to think the "full extent of it has hardly yet been ascertained. Among the number of "emigrants are many formerly substantial farmers, who paid very high rents "to Government, &c." Mr. Chaplin adverts, likewise, to the decrease in the number of pottahs, arising chiefly from the introduction of the lease pottahs being now issued only to renters, instead of to each individual Ryot; a circumstance which cannot fail to be highly prejudicial to the subordinate class of landholders, and to which we particularly called your attention in the thirty-third paragraph of our dispatch in this department, dated 16th December 1812. "There is also," says Mr. Chaplin, "a large decrease of two thousand four "hundred and sixty inhabitants paying the house or income tax."

92. In reference to the foregoing alarming sentiments, the Board of Revenue observe, in the twenty-third paragraph of their report dated 29th October 1810, "This general spirit of emigration we consider to be a demonstration of the "error which we have noticed in not reducing the rent in proportion to the "deficiency of produce, and will induce us to receive propositions in favour of "a moderate settlement, or even a remission of revenue, with more indulgence, from this than perhaps any other province." Without dissenting from this observation; we are not of opinion that it embraces the whole of the evil, which we believe has been very considerably aggravated by the renting system. We are certainly willing to admit that the sudden and injudicious increase of assessment in fusily 1218 may have impaired the future resources of these districts; a consequence which must always follow from over-assessment, under any plan of administration that may be resorted to. We know, however, from the experience of eight years, that it was practicable under a ryotwar settlement to effect a progressive augmentation of the revenues of those territories, to the extent of above three lacks of pagodas, without retarding their advance in

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* Letter from the Collector of Bellary, dated 26th June 1810, paragrah 3.

† Paragraph 11.

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in improvement, or repressing the industry of the population: and we know, also, from experience, that under the renting system, the revenue has been diminished in amount; its collection has been impeded, agriculture has declined, and numbers of the cultivators have been driven to seek refuge from oppression upon a foreign soil. Judging, therefore, from the contrary effects of these two modes of administration, there is, as we have expressed to you in preceding dispatches, very serious cause for regret that the former was abandoned and the latter adopted. It would be easy to show their respective tendencies to produce these opposite results; but as the comparative merits of the ryotwar and village settlements have been treated of at a considerable length in our dispatch of 16th December 1812, we shall rest satisfied at present with acquainting you, that a careful perusal of the documents connected with the triennial settlements of Coimbatore, and the two divisions of the Ceded Districts, has strengthened our conviction of the soundness of the opinions, and the policy of the instructions contained in that letter, of which we again enjoin a scrupulous observance in the future revenue administration of the territories subject to your Government. We deem it an act of justice to add, that however much we lament the abandonment of the ryotwar system, we are perfectly satisfied with the judgment and assiduity evinced by Mr. W. Garrow, Mr. Chaplin, and Mr. Ross, in their endeavours to carry into execution your orders for the introduction of village settlements on a triennial lease.

Letter from, dated 29th February 1812.

(Par. 267 to 269) Report of the settlement of Trichinopoly for fusily 1218 not yet submitted. A triennial lease for the three following years understood to be in progress.—Report on the triennial settlement of Nellore for fusilies 1219, 1220, and 1221, just received. Precluded from entering into a particular consideration of it, but the result is favourable and creditable to the management of Mr. Collector Fraser.—Reports upon the revenue of Canara, Malabar, and Seringapatam, and Palnaud, for fusilies 1219 and 1220 not received, but understood to be in progress of preparation.

93. In paragraphs 40 to 45 of our dispatch in this department, dated 16th December 1812, we have animadverted upon the extraordinary tardiness, either of the Board of Revenue or of the subordinate functionaries, in preparing and submitting the periodical revenue reports. We have further to remark, in paragraph 268, that no reference is made to the date at which the report on the settlement of Nellore was recorded on your Consultations, and that, in your subsequent letter of the 5th March 1813, no notice is taken of the reports stated in paragraphs 267 and 269 of the letter now under reply to have been in progress of preparation. Indeed, we have felt both surprise and dissatisfaction at the deficiency of information in both letters, respecting the general state of our revenues; and we direct that, in future, your communications in this department may be more regular and comprehensive, and at the same time more particular.

(Par. 283 and 284.) Measures adopted for the recovery of arrears due from the Zemindar of Vizianagrum and other estates in Vizagapatam.

109. We are decidedly of opinion, that if it had been found necessary to sell the lands of the zemindarry, it would have been *extremely* desirable, as the only means of reforming the abuses prevalent within it, and of introducing a just and efficient administration of its affairs, for the Government to have purchased it, and placed it under the immediate charge of the Collector. We earnestly hope that a necessity for selling the zemindarry will not arise; but if it should, we direct that you will pursue the course which we have just described, and that you will also adopt the same course in all other cases in which large zemindarries, or any considerable portions of land, are brought to public auction. In all such portions of territory which may come into the hands of Government, whatever may be the system of management which may be in the first instance resorted to, it is highly important that you should consider it preparatory only to the introduction and establishment of the ryotwar settlement, on the principles on which such settlements were carried into effect by our servants under your Government in the Deccan and in the Carnatic; and that the Collectors in the Northern Circars may the more rightly and more surely proceed in the execution of so beneficial a work, we desire that you will furnish them with the best practical hints and instructions from the official reports of Colonel Munro, Mr. Ravenshaw, and others, as to the measures progressively practised by them.

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them, preparatory to the establishment of ryotwar rents and for settling such rents.

(328 to 332.) Deficiency of the harvest in fusily 1221 occasioned by the failure of the rains. Repeal of the duties on the importation of grain. Epidemic distemper in the southern districts; a Committee of medical gentlemen appointed to investigate its causes. The batta of their ranks and palanqueen allowances granted to the members of the Committee for the time they were employed.

138. We have perused with the deepest concern the various documents referred to in the paragraphs noted in the margin.

139. It appears that, in the course of the year 1810 and the early part of 1811, an epidemic fever prevailed to a very fatal extent in the provinces of Madura, Dindigul, Coimbatore, and Tinnevelly, and that in the course of sixteen months 106,789 persons fell a sacrifice to the disease, being about five and three-sixteenths per cent. of the whole population.* The Committee of medical gentlemen, whom you very properly appointed to investigate the nature and causes of the malady, and to suggest the most effectual means of arresting its progress, seem to have been of opinion, that the primary cause of the disease was an unnatural state of the atmosphere, produced by the unusual humidity and sultriness of three successive seasons; and that in certain situations, particularly in the fort of Madura, its extraordinary fatality was to be ascribed to stagnant water, vegetable putrefaction, and the filth both of the streets and dwellings. The Committee likewise represented that its ravages had been most destructive among the lower orders of the people, who, from poverty of diet, deficiency of clothing, and want of cleanliness, were most liable to catch the infection and least able to resist its attacks; and this representation was strongly pressed upon your attention by the Medical Board, apparently for the purpose of inducing you to adopt some system for improving the general condition of the inhabitants.

140. Although it is the duty of every Government to consult the happiness and prosperity of its subjects, it is obviously beyond the competence of the ruling power, either to provide necessaries for a large population, or to effect any sudden change in their mode of living: you judged wisely, therefore, in confining your attention to such of the suggestions of the Medical Board as were practicable, and not inconsistent with the usages of the natives; and we were truly gratified to learn, that the disorder had abated upon the return of clear and dry weather. This gratification, however, has been considerably diminished by the accounts contained in a letter from the Collector of Madura, dated 17th February 1812, in which he states that the fever had again made its appearance in that district with all its former malignity.

141. We approve of your having granted the batta of their ranks and palanqueen allowances to the gentlemen composing the Medical Committee, for the time they were employed: and we have much pleasure in acknowledging the laudable zeal displayed by them for the attainment of the benevolent objects of their mission.

142. We are concerned to find that the calamitous visitation of an epidemic fever was succeeded, in fusily 1221, by a failure of the usual rains; and that the *drought* had been so severe in several of the provinces subject to your Government, as to occasion considerable alarm respecting a scarcity of grain, and some apprehensions of a loss of revenue, particularly in the Carnatic and southern districts. Considering the adversity of the season, we fully concur in the propriety of suspending the duties on the importation and transportation of grain, and of obtaining an exemption from duty in favor of all grain exported from the Mysore and Travancore countries to the territories under your Government. We also approve of the directions which were given to the Commissary-General, for the supply of the troops with grain at those stations where a scarcity was apprehended.

143. In reference to some of the measures which appear to have been recommended by individual officers in the Military, Judicial, and Revenue branches of the service, with a view to alleviate the effects of the scarcity, we cannot

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* The whole population of these provinces is computed to be 1,828,610 souls.

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cannot help lamenting the prevalence of notions which, though not universally exploded, have long since been pronounced by the best authorities to be erroneous and mischievous.

144. Adverting to the application made by the commanding officer at Pondicherry for a supply of rice at that station, noticed in paragraph 260 of your public letter of the 10th January 1812, we perfectly agree with you, that the most effectual means of supplying the market was to leave it entirely free to those whose business it was usually to supply it, and who were more interested in supplying it during a scarcity than at any other time. In such cases, the interposition of Government, besides being contrary to all sound principles, seldom fails to aggravate the evil which it is intended to mitigate. In the letter addressed to the Collector of Nellore by the Secretary to the Board of Revenue, under date the 30th December 1811, the pernicious consequences of any special interference on the part of Government or its officers, under apprehensions of a scarcity, farther than by a remission of duties, are exposed with no less justness than precision: we highly approve, therefore, of your having rejected the propositions which were submitted by Mr. Fraser, recommending the collection of the Government rents in kind in lieu of money, and the adoption of measures to compel the corn-dealers to bring their grain to market. We no less approve of your having ordered the injudicious proclamation, issued without authority by the acting Magistrate of Madura, prohibiting the exportation of grain from thence to other districts, to be annulled by a counter-proclamation, declaring that the merchants and grain-dealers were permitted to carry grain to whatever place they chose, and that the Magistrates were expressly forbidden to interfere in fixing the price, or forcing them to part with their grain, unless they wished to do so.

145. Without meaning to assert that circumstances may not occur of such extreme urgency, as both to justify and to require the interposition of Government, in order to relieve the wants of the people, it certainly never ought to be resorted to except in cases of the most obvious and imperative necessity.

146. We are sensible that, owing to the adversity of the season 1811, and the recent severe mortality in the provinces of Dindigul, Madura, and Tinnevelly, forbearance would be requisite in assessing and collecting the revenue in those districts. We trust, however, that every attention has been paid to the realization of the dues of Government, which was deemed compatible with a liberal consideration for the distresses of the population, and a prudent regard to the future prosperity of the country. Though the season was, upon the whole, unfavourable, it appears from the reports of the different Collectors not to have been universally so, and that in Canara and Tanjore, the provinces immediately adjacent to Tinnevelly and Madura, there was the prospect of an abundant harvest. The failure of the crop, therefore, having been only partial, and there having been a considerable portion of the produce of fusily 1220 still on hand, the Board of Revenue conclude, we hope not too hastily, that the deficiency of the harvest in 1811 would not occasion any serious distress to the inhabitants, whilst the enhanced price of grain would enable the cultivator to perform his engagements with more ease than in seasons of greater plenty and cheapness.

147. It is stated in Mr. Collector Hepburn's letter to the Board of Revenue, dated the 29th August 1811, that there was in Tinnevelly an outstanding balance of Star Pagodas 1,20,029, due on account of the revenue of fusily 1220, of which the Collector proposed that Star Pagodas 15,000 should be remitted, in consideration of the mortality which had taken place; and that the payment of Star Pagodas 63,949 should be suspended, with a viewto its being recovered in one or two years, as the future means of the inhabitants might permit. You are directed to acquaint us of the progress that has been made towards the liquidation of the abovementioned balance.

148. You are also directed to report, for our information, the amount of the defalcation in the revenue of Dindigul and Madura in fusilies 1220 and 1221, which from the alarming mortality, adversity of season, and emigration in that quarter, we are afraid has been considerable.

149. Adverting to the distressing account of these districts, contained in the

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the Collector's letter of the 26th September 1812, we cannot help expressing our disapprobation of Mr Peter's conduct, in not giving earlier intimation of the sufferings of the inhabitants, and we earnestly hope that the measure recommended by the Board of Revenue may have contributed to prevent the further extension of calamity, and to alleviate the dreadful effects of disease and scarcity.

EXTRACT LETTER *from* Mr. SECRETARY THACKERAY *to* Mr. SECRETARY RAMSAY,

Dated 28th March 1812.

Letter from Mr. Thackeray to Mr. Ramsay, 28 March 1812.

The Honourable the Governor in Council, conceiving that it may be satisfactory to the Honourable the Court of Directors to be put in early possession of the undermentioned papers, has directed me to transmit them by way of Bengal, in order that they may be forwarded from thence by the first opportunity.

1. Copy of a letter from the Secretary to the Board of Revenue, with the Board's further proceedings relative to the permanent settlement of the land revenue.
2. Copy of the reply, dated the 24th of March 1812.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 24th March 1812.

Read the following letter from the Secretary to the Board of Revenue.

To the Chief Secretary to Government.

Sir:

Letter from the Secretary to the Board of Revenue, 3 March 1812.

I am directed to submit, for the consideration of the Honourable the Governor in Council, the accompanying extract from the proceedings of the Board of Revenue, under date the 2d instant, with reference to your letter of the 31st of December last, and to the proceedings of the Honourable the Governor in Council of the same date, regarding the proposed settlement of the land revenues on perpetual lease.

I have, &c.

Fort St. George,
3d March 1812.

(Signed) W. OLIVER,
Secretary.

Extract from the Proceedings of the Board of Revenue, under date 2nd March 1812.

Proceedings of Board of Revenue, 2 March 1812.

Read again letter from the Chief Secretary to Government, under date the 31st December last, together with extract from the proceedings of the Honourable the Governor in Council of the same date, regarding the proposed settlement of the land revenue on a perpetual lease.

As the above-mentioned papers contain a review of the minutes and correspondence which have been laid before Government, with the observations and orders of the Honourable the Governor in Council upon the chief points connected with the important subject to which they relate, the Board consider it to be advisable, that copies thereof, which have been prepared for the purpose, be circulated, as well to the Collectors who are at present engaged, as to those who will be hereafter engaged, in carrying the intended measure into effect.

The sentiments of the Honourable the Governor in Council, it appears, are decidedly in favour of an immediate settlement in perpetuity. It is the opinion of the Governor in Council, that more advantageous terms might, in general, be obtained under a permanent, than under a temporary settlement, and that the

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the conversion of a temporary into a permanent lease might expose the Government to a loss, which might be avoided by making a permanent settlement at once.

Under this impression, the Governor in Council has directed, that in every village where satisfactory terms can be obtained, a decennial settlement shall be concluded, *with a clause in the cowle, declaring it to be permanent if it shall be approved by the Governor in Council, and ultimately by the Court of Directors.* In other words, it is the intention of the Governor in Council that the decennial settlement shall be the permanent settlement, so far as depends on this Government; and that it shall at least be binding on the Government for the period of ten years, even in the event of its not receiving the sanction of the Honourable the Court of Directors as a perpetual settlement.

These orders accord entirely in principle with the course of proceeding intended by the Board, in their first minute of the 9th May. It was therein provided, that the settlement should be made permanent at once (subject always to the approbation of Government and of the Court of Directors), whenever satisfactory terms could be agreed upon. It was, however, subsequently deemed advisable to modify, in some respect, the original orders, by authorizing the commencement generally with a settlement for a term of years in the first instance, convertible into a perpetual lease by degrees; that is to say, as fast as the substitution could be effected upon satisfactory terms.

The considerations which led to the departure from the course of proceeding, originally intended by the Board, were explained in the report to Government under date the 1st August last, as also in the proceedings of the Board of the 12th August, which were submitted to Government under date the 31st August.

Though the objections which had been advanced by the Collectors in the Ceded Districts, against the plan of settlement proposed, produced no impression whatever upon the minds of the Board unfavourable to the measure; on the contrary, though it was expressly stated, that the Board could not think of relinquishing a system which they were satisfied was best calculated to promote the permanent improvement and prosperity of the country, yet the objections adverted to could not fail to have some influence, in so far as they tended to shew that the Collectors with whom they originated were not fully prepared to second the views of the Board. It became also doubtful, in the opinion of the Board, whether so comprehensive an arrangement could satisfactorily be carried into effect in the course of one season; and when its great importance was considered, the Board were desirous of guarding against a precipitate execution of it.

These were, in substance, the considerations which influenced the departure from the course of proceeding at first intended. The Board, however, did not consider this deviation as tending, in any material degree, to interrupt or interfere with the early and satisfactory accomplishment of the great object in view of a permanent settlement of the land revenue. They had no doubt that the transition would be very easy from the decennial to the perpetual lease; and while they authorized the commencement generally with a decennial settlement, under the considerations which have been adverted to, they nevertheless expressed their desire, that the amount of the shist, or ultimate fixed assessment, should be determined at once, whenever terms clearly unobjectionable could be agreed upon. The object, in short, was principally to allow sufficient time for the due examination and discussion of the accounts and resources of each village, which it was thought the Collectors might not perhaps be able wholly to accomplish, in a satisfactory manner, in the course of one season. If it could be accomplished, there was nothing in the modified orders of the Board against it, farther than an opinion that it would be best not to attempt it, unless it could be done in a manner entirely satisfactory to the judgment of the Collectors.

It appears that, under these instructions, the Collector in the northern division of Arcot has formed a decennial settlement for the whole of that district; but it is understood that the rent which has been agreed upon has in no case been *declared* to be the shist, or standard rent, in perpetuity, subject to the confirmation

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confirmation of Government, and ultimately of the Court of Directors; nor, indeed, that any mention has been made to the renters respecting permanency.

There is no question that the decennial settlement, thus formed by Mr. Grœme, might be made at once the conditional permanent settlement proposed, without any difficulty; in other words, that the renters would severally most willingly agree to consider the amount of the decennial rent as the amount of the shist, or standard rent, upon their respective villages. But whether such a general substitution at once, without revision, was intended by the Collector, or (what is of greater importance) whether it would be advisable to admit of it, are points which remain to be determined.

It may be, as remarked by Government, that more advantageous terms might have been obtained, if the settlement had been formed at once as a declared permanent settlement, subject only to the condition of its confirmation; but it is not so much to be considered whether more advantageous terms *might have been obtained,* as whether the amount of the settlement which has been formed be as much as ought to be assessed as the fixed standard rent of the district, consistently with due attention to moderation; or whether a greater amount would have been, or could reasonably have been assessed, had permanency been held forth at the time of forming the settlement. The question in short is, whether the settlement which has been formed, avowedly for ten years only, be as well in the aggregate as in the details, what the Collector would have made it, or what it ought to have been, had he formed it as a permanent settlement at once.

When the report of the Collector, and the statements and accounts connected with the settlement, shall have been submitted, the Board will be enabled to judge of this point: and if it shall be found that the rent undertaken avowedly for ten years be satisfactory in every respect, as the fixed standard rent of the district, it may be adopted as such, subject always to the confirmation already noticed; if otherwise, it must be revised and corrected, a work which, as the Board apprehend, may be effected without any difficulty in the course of the ensuing fusily, though they are not aware of any objection to a somewhat longer period being allowed for the purpose, if it should be necessary.

It has been laid down as one of the principles of the proposed settlement, that it shall be formed exclusively of all personal and professional taxes, licenses, house and shop taxes, and of every species of revenue, independent of the immediate produce of the soil, as well as exclusion of enams, &c.

The Board have reason to believe, that the Collector of the northern division of Arcot has not attended to this principle, or rather that he has attended to it only very partially; for from his pottahs (with a copy of one of which the Board has been furnished) it appears, that with the exception of enams and alienated lands, the only item of which the exclusion is specified is the revenue from arrack and toddy.

It was no more necessary to specify the exclusion of arrack and toddy, than to specify the exclusion of the revenue from salt, customs, or any other distinct branch of the revenue. Arrack and toddy is farmed separately, is classed in the revenue accounts under the general head of district taxes or licenses, is collected separately from, and has no connexion with the land revenue. What the Board chiefly referred to, as proper to be excluded from the permanent rent, were those items, or some at least of those items, usually classed in the revenue accounts under the head of "village taxes," and hitherto in general collected *along with the land revenue.*

Whether the taxes to which the Board particularly allude be called house-tax, house-rent, shop-tax, loom-tax, ready-money collections, or by other equivalent native terms, moturpha swarnadayum, or veesabuddy, they are evidently personal or professional, and appear in a great degree to partake of the nature of an income tax upon merchants, traders, manufacturers, craftsmen, and generally all (some privileged classes excepted) who do not, like cultivators of the soil, contribute in some other shape to the support of the state.

The Regulations and the sunnud-i-milkeut istemrar expressly declare, that the permanent settlement is exclusive of taxes personal and professional, as well as those from " markets, fairs, and bazars;" these are precisely the taxes of the description above referred to, and there can be no doubt of the propriety of excluding them from any permanent settlement of the land revenue.

The subjoined extract from a paper of remarks furnished by the Collector in the Ceded Districts, when in the year 1805 the subject of an eventual permanent settlement was in contemplation, contains observations in elucidation of the grounds of the expediency of excluding the taxes in question.

" The rent of houses and shops is usually so much higher than the " ground rent of those buildings, and it is so liable to suffer a considerable " increase or decrease from emigration, that it would perhaps be better for " the security of the revenue to keep the house apart from the land rent, like " the duties on commodities. In many estates of a thousand pagodas, the " house and shop tax would amount to from one to two hundred. If one-" third or one-fourth of the shopkeepers were to remove, as they often do, " to another village, the proprietor or landholder would be disabled from pay-" ing his rent. If the proprietor of a neighbouring estate, on which there was " no shopkeepers, were to promise to remit half their rent if they came and " settled on it, they would certainly accept his offer. Proprietors of estates, " on which there were shopkeepers, would be deterred from making such " offers, by the fear of their own tenants being drawn away in the same man-" ner; but proprietors on whose estates there were none might with safety " hold out cheap terms to all shopkeepers, because the rent, however low, " which they might draw from them would be clear gain. If the shop rent " were nothing more than the mere ground rent, no inconvenience would " arise from making it a part of the estate; but while it continues, as it now " is, a kind of tax on income, frequent removals from one estate to another " may be expected. They might be prevented, or at least checked, by de-" ducting the amount of the tax from the rent of the estate from which the " shopkeepers removed, and adding it to that part of the estate on which they " settled; but some difficulty would be found in carrying this measure into " effect. The most effectual remedy would be, to separate the house and shop " tax from the land rent, and settle it annually. An annual settlement would " only be required where some considerable change had happened: where no " fluctuation had occurred the same settlement might answer for several years. " The house-tax, though separated from the land rent, should* still be col-" lected by the owner of the estate."

Although the taxes classed in the revenue accounts under the general head of " village taxes," are the same in their nature in all the provinces, they have been regulated and extended, and placed on a better and more productive footing in the Ceded Districts than elsewhere. Subjoined is an extract from a report from Colonel Munro, dated the 15th August 1807, to which, under the proposed separation of the village taxes from the land rent, it may be useful to call the attention of the Collectors generally.

" The plan which I have proposed for forming a permanent ryotwarry set-" tlement is so plain, that it can require no farther elucidation; except with " regard to house rent, which undoubtedly ought to remain under the imme-" diate direction of the Collector, as a source of increasing revenue. The tax " which is generally denominated house-rent is more properly a tax upon in-" come. In the case of labourers and other poorer orders of the inhabitants, " where it does not exceed one or two rupees, it may be called house-rent: " but even here it is rather a tax upon income, equal to the produce of a certain " number of days labour; for the house or hut itself is probably not worth more " than five or ten rupees. In the case of weavers and other tradesmen, it is " usually termed a professional tax; but as the weaver is rated according to " the estimated produce of his loom, and the number that he employs, the " tax is evidently upon his income; and in the case of merchants, who often " pay a tax of fifty pagodas for a house which would not sell for so much, the " tax is clearly an income one, and is so considered by themselves. There is

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* " Might" would have been a preferable term in the opinion of the Board.

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no difficulty in fixing the amount of the tax with regard to labourers and tradesmen; but it is not so easy to ascertain it with respect to merchants, who, though they are supposed to be assessed in some places at fifteen or twenty per cent. of their income, in others pay little or nothing. Under the native Governments there were many reasons for this indulgence. The merchants usually supplied with payment the demands of the revenue servants for clothes and other articles; they were also obliged to furnish at a low rate whatever articles were required for the public service, and to take the Sircar share of the crops, damaged stores, &c., at ten per cent. above the market price, and also in times of exigency to pay occasional contributions. These demands having ceased under the Company's Government, there can be no reason for the merchants being more favoured in one place than another, or for their not being every where assessed in the same proportion as the other classes of the inhabitants. It would be vexatious to attempt to discover the income of individuals, but a tolerable estimate of the aggregate income of the merchants of a district may be made from accounts of the imports and exports, the population, the produce and consumption, and the usual profits of trades; and fifteen per cent. upon the sum resulting from these calculations might be imposed upon the merchants, leaving them to distribute it in detail, according to the income of the several individuals. In the district of Roydroog, where the house-tax is higher than in other parts of the Ceded Provinces, and where it is supposed to be about fifteen per cent. upon income, a new distribution was made last year by the merchants and shopkeepers themselves. The total sum was not increased, because it was already sufficiently high; but the shares of many individuals were reduced one-half, and those of others doubled and quadrupled. A few of the principal merchants from all the chief trading towns of the Ceded Provinces were at the same time assembled; they were informed that the house or income tax would be raised, and were directed to state, not what their income was, but what the rate of the tax upon it was in their respective districts, compared to Roydroog. They debated among themselves for several weeks, and at last produced a statement to which they all agreed, as containing the fair rates of their districts. The Roydroog merchants, who were present, took care to see that the neighbouring districts were rated as high as their own, in order to prevent any additional assessment from falling upon themselves. The tax might, by the same process, be extended to every place where it is not yet established, and make a considerable addition to the public revenue. An idea of this increase may be formed, from comparing the house-rent of the Ceded Provinces with that of the richer provinces below the ghauts.

" House-rent of the lower classes of the people, tradesmen, &c. .... Star Pagodas	63,946
" Ditto of merchants and shopkeepers	33,124
" House-rent to be laid on in fusilies 1217 to 1220, to raise the other districts to the level of Roydroog	21,000
Star Pagodas	1,18,070

" Where the merchants are exempted from this income-tax, they contribute little more to revenue than common labourers; they pay no direct taxes, and those which they pay indirectly on betel, tobacco, cloth, &c., are very trifling. It is contrary to every just principle of taxation, that the richer should be more lightly assessed than the poorer classes of the people; and as no additional demand can be made upon them, if the house-tax is permanently included in the land-rent, it ought certainly to be kept separate, in order that it may yield an increasing revenue as the circumstances of the country improve."

It has been already remarked, that a tax of the description above stated is common to all the provinces, and that it has been usually blended and collected along with the land rent. Veesabuddy is the general term applied to it in the Ceded Districts, where, as before observed, greater attention appears to have been paid than elsewhere to its proper distribution.

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In the former proceedings of the Board, as well as in the minutes of the Honourable the Governor in Council thereon, reference is made to a proposed regulation for this branch of the revenue; not that a particular regulation is absolutely necessary to enable the collection of any customary tax, but because it is desirable that the tax in question should be regulated upon uniform principles, under its proposed separation from the land-rent with which it has been usually collected. The Board are therefore extremely desirous of receiving the draft of the Regulation which the Collectors in the Ceded Districts have been required to prepare, and which the Board expect will serve as the foundation of a general Regulation for all the provinces.

Until the Regulation adverted to shall have been passed, it may be advisable that the revenue derived from this source should continue to be collected, as heretofore, along with the land-rent; nay, it may perhaps be desirable that it should continue, hereafter, to be *collected* by the permanent leaseholders; but in forming the settlement, it is absolutely necessary that the amount of the land-rent proper should be distinguished from the amount of the tax in question, because the former only will belong to the leaseholder, while the latter, though it may be expedient that it should be collected by him, will not be collected for his own benefit, but entirely on account of Government, and will be liable to fluctuation.

It is expected that, in reporting on the settlement now in progress, the Collectors will furnish distinct accounts of the tax thus proposed to be separated from the land-rent, and that they will enter into such explanations, and offer such suggestions, as may be calculated to promote the object of the early adjustment of the tax, upon satisfactory and uniform principles.

The Board are here led to remark, that in the provinces which were formerly settled in perpetuity, moturpha, swarnadoyem, &c. were not in all cases excluded from the assets upon which the jumma was calculated. Where this is the case, the Zemindars and proprietors of estates have a plea, not only to collect, but also to regulate the tax, which must be liable to fluctuation, as the trade fluctuates, and as the individuals change by whom it is paid.

There can be no doubt that the exercise of this privilege by Zemindars must be detrimental to the country, and injurious to the revenue, in as much as it would enable them to extend the tax upon the profits of the industry of the towns and villages, and to draw a revenue which it was never meant that they should appropriate, and which ought to be reserved as a source of increasing revenue to the state, in proportion as the country advances in opulence.

While, however, the Regulations of Government and the sunnud-i-milkeut istemrar expressly prohibit Zemindars from collecting any personal or professional taxes, and confine them to the rent arising from the land, recourse has been had to asophistry in the cases where these items have not been excluded from the assets, and that has been collected in the name of quit-rent, which was not only in reality a professional tax, but commonly acknowledged to be such.

So soon as the general Regulation which the Board have in view shall have been enacted, the collections which may have been hitherto made by Zemindars, under this head, must be effectually prevented, and the error which has taken place must be rectified by a revision of the settlement, with a view to a due abatement of the jumma, wherever it is manifest that the taxes in question absolutely and directly formed part of the assets of the zemindarry or estate upon which the jumma was originally calculated.

Reverting to the subject of the settlement about to be effected, the Board concur entirely in the sentiments of the Honourable the Governor in Council, as to the expediency of framing, as soon as practicable, into a Regulation, the general rules relating to the settlement. This Regulation will be prepared by the Board: but it is expected from the Collectors, severally, that they will submit the draft of whatever provisions they may consider proper for insertion in the Regulation, in order that the Regulation may embrace every necessary point, and be rendered as complete as possible.

The

Proceedings of Board of Revenue, 2 March 1812.

The Board are therefore of opinion, that the cowle, or pottah, to be granted to the leaseholders of the several districts, should be of uniform tenour; such particular provisions excepted, where there may be any, as have only a local application. There are several provisions in the established form of the sunnud-i-milkeut istemrar, which it appears to the Board may very properly constitute the basis of the intended general cowle; and the Board propose, therefore, to circulate a copy of that instrument to each Collector, with orders to submit the draft of a cowle founded thereupon.

Until the settlement formed by the Collectors shall have received the confirmation of the Honourable the Governor in Council, it will be sufficient for the Collectors to issue their now written pottahs or cowles to the leaseholders; but after the settlement shall have been confirmed by Government, it is desirable that cowles of uniform tenour should be substituted, containing a permanency of the settlement, in the event of its confirmation by the Honourable Court of Directors. On the delivery of these cowles, the leaseholders should be severally informed, that on receipt of the confirmation of the Honourable Court, another instrument will be issued to them, in which the article of conditional permanency will be omitted.

No further observations occur to the Board to be at present necessary on the subject of the intended settlement. With respect to the proposed measure of re-instituting licenses for the sale of betel and tobacco, to which the attention of the Board is recalled in the minutes of the Honourable the Governor in Council above noticed, the Board observe, that the sketch of a Regulation for this purpose has been prepared, but that previously to the completion of the draft, it is proposed to consult the sentiments of some few of the Collectors, with respect to any alterations or additions which may be thought necessary.

Resolved, That a copy of these proceedings be submitted for the information of the Honourable the Governor in Council.

Ordered also, That copies be prepared for transmission to the Collectors, along with the minutes of the Honourable the Governor in Council, abovementioned.

(True Extract.)

(Signed) W. OLIVER,
Secretary.

The following draft of a reply is read and approved.

To the President and Members of the Board of Revenue.

Gentlemen:

Letter to the Board of Revenue, 24 March 1812.

1. I am directed to acknowledge the receipt of your Secretary's letter dated the 3d instant, with a copy of your further proceedings relative to the permanent settlement of the land revenue.

2. Under the explanations afforded in these proceedings, the Honourable the Governor in Council is of opinion, that in the cases which you have described, it was advisable to authorize, in the first instance, a lease for a definite period of years, to be reversed and converted into a permanent settlement, as soon as the substitution could be effected on satisfactory terms, it being understood that the revision is to be proceeded on as soon as may be practicable. The Governor in Council accordingly approves of copies of your proceedings of the 2d instant, and of the sunnud-i-milkeut istemrar being circulated for the information and guidance of the Collectors.

3. The Governor in Council thinks it necessary, that your attention should be particularly directed to the coin in which the settlement is concluded. However unavoidable it may hitherto have been to conclude temporary leases in the local coins of the different districts, it is manifest that a permanent settlement ought to be concluded in those coins only which are issued from the Government Mint. This inconvenience, which in particular districts might be experienced from the want of a sufficient supply of coins issued from the Government Mint, may be obviated by framing a table of rates of other coins according

Letter to the Board of Revenue, 24 March 1812.

cording to their intrinsic values, as they are ascertained by assay, and allowing them for a time to be received at those rates in payment of the public revenue.

4. The Governor in Council is aware, that the necessity of farming the settlement in Arcot rupees or Star pagodas may add to the difficulty of the measure; but the public revenue would otherwise be exposed to continual uncertainty. On this point, however, the Governor in Council will expect you to furnish a full report.

I have, &c.

(Signed) D. HILL,
Acting Secretary to Government.

Fort St. George,
24 March 1812.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 17th October 1812.

Revenue Letter from Fort St. George, 17 Oct. 1812.

Par. 1. Our last General letter from this department was dated the 29th February 1812, since which period we have had the honour to receive a letter from your Honourable Court, dated the 18th of December last, to which we shall take an early opportunity of replying.

EXTRACTS REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 5th March 1813.

Revenue Letter from Fort St. George, 5 March 1813.

Letter to, dated 18th December 1811.

(Par 169 to 185.) Take a full view of the impolicy of the permanent settlement concluded in Dindigul. Are of opinion that the purchase-money paid by the Zemindars and Poligars for their estates should be restored to them. Consider a village settlement the best expedient which can be resorted to.

53. We entirely concur in the judicious and liberal observations contained in these paragraphs, with respect to the impolicy of the settlement in Dindigul, and the propriety of restoring to the former owners of the distrained estates the amount of the original purchase-money. We have directed, therefore, that copies of these paragraphs be transmitted to the Board of Revenue, for their opinion and report, as to the best mode of affording relief to those unfortunate persons, if there should exist any objection to the repayment of the whole of the purchase-money.

Letter to, dated 18th December 1811.

(Par. 216 to 220.) Respecting the best mode of settlement of the land. Deprecate the hasty introduction of a permanent settlement. None to be concluded without their sanction.

60. We have directed, that copies of these paragraphs be transmitted to the Board of Revenue for their information and guidance. Your Honourable Court will have observed, that the settlement now in progress in those districts where the three years' lease has expired is made subject to your final confirmation, but that the experience of the ill-consequences of the short duration of the three years' lease, and the well-founded apprehensions of a serious injury to the resources of the country from a continuance of temporary arrangements, have induced us to give the settlement, now in progress, as great a degree of permanency as was consistent with the former orders of your Honourable Court.

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123. The sentiments of this Government and of the Board of Revenue, with respect to the state of the land revenue under this Presidency, and the necessity of limiting the direct demand upon the land in the unsettled districts, have been frequently recorded, and particularly in those papers which relate to the measures now in progress for the settlement of the land revenue of those districts, on a decennial, and eventually a perpetual lease; but having received the extracts from the letters from your Honourable Court to the Governor-General in Council, dated the 1st February 1811, and the 15th January 1812, containing your observations on the permanent settlement of the land revenue, we directed the Board of Revenue to state their opinion respecting the condi-

Revenue Letter from Fort St. George, 5 March 1813.

tion of the landholders and cultivators of land in the territories under this Presidency, the state of the land revenue, and the probable effects of the plan of settlement brought forward for discussion in those extracts.

124. The Report of the Board of Revenue is recorded in our proceedings noted in the margin; * and we beg leave to observe, that we entirely concur in the view which the Board of Revenue has taken of the state of the land revenue under this Presidency, and of the conclusion which they have drawn, as to the necessity of no longer deferring the permanent settlement of it.

125. The subject has been so fully discussed in the papers above referred to, and in our letter from this department dated the 29th February 1812,† that we shall only now submit to your Honourable Court a few observations on the leading points which it embraces.

126. There would be reason for postponing a permanent settlement of the land revenue of these territories, if more full information regarding their resources, than that which we now possess, could be obtained; but the length of time during which they have been managed by the Company's Government, and the nature of the revenue management under this Presidency, have already made us intimately acquainted with the extent of their resources. The ryotwarry system, according to which the public dues have for a course of years been collected from each individual Ryot or cultivator, by officers appointed by the Government, has put those officers in possession of information respecting the resources of every district, as complete, and in as much detail as that which a landlord possesses regarding the resources of his own estate. To wait for further information would appear to be altogether unnecessary.

127. There would also be reason for delay, if the country were in a course of improvement, and if, by fixing its demands upon landed property, the Government were to forego its participation in the additional value which that property might be expected to acquire. But the real case is directly the reverse of this supposition. Our late dispatches will have explained to your Honourable Court, that so far from improving, the agriculture of the unsettled districts is in a state of decline; that the land revenue in those districts has of late years been collected with great difficulty; that apprehensions are entertained, that it may prove impossible to keep up that revenue to its present amount; that in unfavourable seasons it is necessary to grant large remissions of land revenue; and that, from the want of rain in fusily 1221, the Government sustained a loss of land revenue, amounting to nearly six lacs of pagodas. The hope of participating in the increasing resources of the country presents, therefore, no inducement to delay resorting to that system, under which those resources may be most effectually preserved and improved.

128. On both the grounds above stated, we conceive it to be certain, that an early settlement of the land revenue in perpetuity is an object of urgent and essential importance to the prosperity of the country.

129. The revenue system which has hitherto prevailed in the greater part of these territories, is well calculated to ascertain the extent of the resources of the country, and to draw the whole of them into the public treasury; and, accordingly, the revenue information possessed by the officers of this Government is more minute, and more complete, than that which has been obtained in any other part of India, and the revenue is larger in proportion to the wealth of the country. But the system is unfavourable to the increase of that wealth, and should therefore, in our judgment, be discontinued, now that the object, for the attainment of which it was more immediately calculated, has been so fully accomplished.

130. Your Honourable Court have expressed a doubt, as to the policy of binding the Government, under no circumstances and at no period, to increase its demand upon landed property. The whole merits of this question have undergone ample discussion, and the opinions already on record regarding it, and the grounds on which they were entertained, will doubtless be referred to and allowed to have their due weight.

131. It

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* Consultations, 23d February 1813.

† Paragraphs 199 to 232.

Revenue Letter from Fort St George, 5 March 1813.

131. It may, therefore, be sufficient for us to observe generally, that agriculture was regarded as the basis of national wealth and prosperity; that it was considered essential to the improvement and extension of agriculture, to restrict the demands of Government upon landed property; that it was not supposed that Government could lose by this restriction, since without it agriculture would never be improved and extended, nor the resources of the country increased; and finally, that it was expected that, if the resources of the country should be increased through the restriction of the demand of Government upon landed property, there could be but little difficulty in devising means whereby Government might participate in the increase.

132. This reasoning was founded upon general experience, and in every respect is confirmed by the experience since obtained in these territories. The permanent settlement of the land revenue, if it did no more, would do much, by rendering land, in process of time, a valuable property, and a security for the realization of the present revenue, since great difficulty has already been experienced in realizing that revenue, and no security for realizing it at present exists; and doubts are entertained whether, under the present system, it can long continue to be realized. Thus the Government has nothing to lose by limiting its demands upon landed property, but hazards a great deal by postponing that limitation. It has a great deal, too, to gain by adopting any measure, whereby the resources of the country may be increased. Already the revenue of this Government, derived from other sources than land, exceed twenty-five lacks of pagodas per annum; and these amount to about a fifth part of the whole revenues. That they would increase if the wealth of the country increased, cannot admit of a doubt. The object which is difficult of attainment, and which requires the first attention, is the augmentation of the general wealth of the country. It will always, we conceive, be easy to devise means of drawing a due proportion of that wealth, as it increases, into the public treasury.

133. The argument may be thus briefly stated. If we are in possession of full information respecting the resources of the unsettled districts; if the country cannot be improved, without allowing those who improve it to reap the benefit of the exertions made by them for that purpose; and if the Government will always have the means of participating in any increase of the resources of the country, by whatever mode it may have been effected (positions which it appears to us cannot be controverted), the Government risks nothing by binding itself never to increase its demands upon landed property; but by giving to that property a value in transfer, obtains security for the realization of its present demands, and may confidently expect that, when that period of improvement arrives to which only the present objection against a permanent settlement of the land revenue applies, it will be able to devise the means of increasing its resources, in proportion to the increased resources of the country.

134. The greater part of the foregoing reasoning will be found applicable to the objection against a permanent settlement, founded upon an apprehended depreciation of gold and silver. The revenue once realized by assessment on the lands would, after the depreciation, be easily realized by some other means. The resources of the country would not be impaired by the depreciation, and while these remain entire the public revenue is safe. It seems, therefore, to be expedient to guard against the effects of an uncertain, and perhaps unlikely event, such as the depreciation of gold and silver, by any measure which might shake the confidence of the people in the stability of that settlement of the public demands upon landed property, with which the improvement of the country, and the security and increase of the revenues of the state, are so essentially connected.

135. In offering the foregoing remarks, we have considered the permanent settlement strictly as a question of fiscal propriety. But it does not need to be shewn that it is of vital importance also, as being calculated to give to the mass of the people, who are engaged in agriculture, a deep and permanent interest in the stability of our Government. At present, any feeling of this nature which may exist among that class of our subjects can be but partial and imperfect; and if, according to the plan which has occurred to your Honourable Court, the Government were to frame a settlement, by which it reserved to itself

Revenue Letter from Fort St. George, 5 March 1813.

itself the power of appropriating to the public use a proportion of the increased produce of the lands (should all improvement not be arrested by such a reservation), the landholders might, under certain circumstances, contemplate the overthrow of the Government with indifference, or even be led to entertain an expectation of deriving benefit from the change.

136. Regarding the gradual and cautious mode in which the decennial, and eventually perpetual settlement, now in progress, is to be framed, your Honourable Court are already possessed of full information. It is to be framed, as a temporary measure, upon the full knowledge of the resources of the country which has been acquired; is then to be carefully revised; and not till the local officers, the Board of Revenue, and the Government are satisfied with the terms of it, is it to be recommended to your Honourable Court for confirmation as a perpetual settlement. After such precautions have been duly taken, we confidently hope that this confirmation will not be withheld by your Honourable Court.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 23d February 1813.

READ the following letter from the Board of Revenue.

To the Honourable Sir George H. Barlow, Bart. K. B. Governor in Council.

Honourable Sir:

Report of Board of Revenue, 28 Jan. 1813.

Par. 1. We have the honour to acknowledge the receipt of the Chief Secretary's letter under date the 11th September last, transmitting to us copy of a letter, dated the 1st August, from the Secretary to the Government at Fort William, with extracts from letters from the Honourable Court of Directors, containing the observations of the Honourable Court upon the permanent settlement of the land revenue, and desiring that we would state our opinion, with reference to the circumstances of the people and the state of the land revenue under the presidency, as to the probable effects of the plan for the settlement of the land revenue brought forward for discussion in those extracts, and particularly as to the expectation of any increase of the land revenue which might be entertained under a system upon the principles suggested by the Honourable Court.

2. We were further desired, generally, to state such other observations and information as might seem necessary, with reference to the remarks of the Honourable Court.

3. The papers referred to us, we observe, were transmitted by the Supreme Government to the subordinate presidencies, in compliance with orders to that effect from the Honourable Court,* who direct also that they may be accompanied with positive instructions not to proceed in farther extending the principles of the permanent settlement to the territories subject to those presidencies, without express orders from themselves for that purpose.

4. It does not appear, notwithstanding this inhibition, that the sentiments of the Honourable Court are adverse to the principle of a fixed assessment upon the lands. The Court seem to be aware of the expediency of ultimately resorting to some system of permanency; to some system which, by establishing a known limit to the public demands, shall be calculated to promote, instead of discouraging, improvement.

5. The Honourable Court have particularly remarked on the strong objections to the native system of revenue administration.† The evils, however, which they enumerate, belong not peculiarly to native administrations. Intricacy of accounts, expensive establishments, acts of fraudulent concealment, exactions and collusions, irksome and pernicious restraints on cultivation, are evils which must attach, in a greater or less degree, to any administration, where the system pursued has not some feature of stability or permanency, where

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* Letter dated 15th January 1812, paragraph 128.

† Letter dated 1st February 1811, paragraph 23.

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where the public demand is liable to fluctuate with the produce of the land, or with the extent of land brought into occupation.

6. The wisdom of the measure of the permanent settlement, under the circumstances of its establishment in the province of Bengal, is, however, acknowledged by the Honourable Court. The salutary objects which it had in view, and for the attainment of which it is admitted to have been calculated, are not overlooked, nor apparently undervalued; * and while the Court point at a particular inconvenience incident to the arrangement, and foreseen at the time it was framed, namely, the prospect, or rather the certainty, of the assessment becoming, in course of time, unequal, they scruple not to avow that it was wisely deemed " preferable to encounter the inconvenience of ultimate inequality, rather than, by arresting improvement, to keep the whole class of " the landholders in a state of lasting poverty and depression."

7. But after having admitted thus much in favour of the permanent settlement as established in Bengal, the Honourable Court turn their view to the disadvantages which they consider to be connected with it.† They express a doubt whether the interests of Government were equally consulted in the measure with those of the subject: not (they explain) that these interests, when properly understood, can ever be at variance, " but the want of just perceptions upon their true nature and affinities, sometimes makes it necessary to " treat them as if they were governed by separate and distinct rules. And in " all circumstances (they remark), political institutions, it must be admitted, " ought to have a reference to the peculiar habits and prejudices of the people " for whom they are intended, as well as to the generally acknowledged laws " of utility."

8. After cursorily alluding to the depreciation, which, it is assumed, has taken place in the value of money in the course of the last twenty-five years (an inconvenience which, they remark, is not peculiar to India), the Honourable Court proceed to that point to which, we apprehend, the tendency of the observation last quoted was principally directed: the circumstances in the state of India which tend to obstruct the improvement of the public revenue " by " means of taxation on objects different from the land."

9. The Honourable Court remark,‡ that at the period of the establishment of the permanent settlement in Bengal, it had been imagined that in proportion as the effects naturally to be expected from an enlarged and liberal policy were developed, in proportion as the land was improved, activity given to commerce, and as the people were enriched, our Government would be able, by means of taxation on the necessaries of life, not only to indemnify itself for the sacrifices it had made, and for any contingent loss which it might sustain from the depreciation of money, but that our revenues might be made to advance in equal proportions with the prosperity of the country, and that both would go on flourishing in rapid progression.

10. The Honourable Court proceed to observe, § that they are afraid this calculation was rather too sanguine; that it was formed without sufficient attention to those local peculiarities by which the hopes founded upon it might be disappointed. In England, they allow, such a system of taxation as that which has been described has been successfully adopted; but it does not therefore follow, they say, that its introduction in India will be attended with equal advantage. The experiment which has been made, they remark, is, as far as it has gone, opposed to such a conclusion; and for the reasons of it, they observe, it is only necessary to consider the difference in the state of the two countries, and the peculiar habits, customs, and prejudices of the natives of India, with reference to the established principles of political economy.

11. The Honourable Court profess not to disclaim or to renounce altogether the benefit of a system of taxation, which they admit, may, as regards India, be to a certain degree productive: but they lay it down as an undeniable position, that the *territorial revenue* constitutes the principal stay of their Government; that being the mode of contribution to which the natives have been most accustomed, it has fewer prejudices to encounter than any other which could

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* Paragraphs 27, 28, and 29. † Paragraph 30. ‡ Paragraph 32. § Paragraph 35.

Report of Board of Revenue, 28 Jan. 1813.

could be resorted to; and that, in assessing its amount, the reflection ought always to be present, that we are imposing bounds to the demands of the state, ignorant of the extent of its future exigencies.

12. This disquisition, in so far as it is comprehended in the first of the letters referred to us, closes in the following words.* "Whether the consideration "to which we have been adverting ought to have any *other* effect upon our "financial administration than merely to inculcate a prudent and cautious ap-"plication to our newly acquired territories of the principles of the permanent "settlement, as established in the Bengal provinces, is an important and dif-"ficult question, nor do we feel ourselves competent to offer any suggestions "on this subject which appear free from objection."

13. The extract with which we have been furnished from the subsequent dispatch of the Honourable Court commences with observations relative to the proposed permanent settlement of the district of Agra,† from which the Court, for reasons therein assigned, are pleased to withhold their acquiescence. Thence the Honourable Court proceed to enter again upon the subject treated in their former dispatch, and to propose for "discussion ‡" a measure which, it would appear, had intermediately suggested itself to them, as calculated to meet the inconveniences which are considered by the Court to be incidental to the principle of the permanent settlement heretofore established.

14. The substance, or more properly, the outline of the measure which they propose, is that in the future settlements of the land, instead of granting an irrevocable pledge that the public demand shall, under no circumstances, be increased upon this fund of revenue, provision be made not only against the loss which the Government may sustain from a depreciation of the medium in which the revenue is paid, but also for a moderate participation, at distant intervals, in the growing improvement of the country.

15. It is apparent, however, that the Honourable Court are not merely averse to the measure of an *unalterable* assessment upon the lands, from the general apprehension of fixing a bound to their resources, but that they also entertain a strong disinclination against proceeding immediately to the adoption of any permanent arrangement for the land revenue; a disinclination founded principally upon the supposition, that the resources of the more recently acquired districts have not yet been adequately developed, but in some degree also, it would appear, upon a desire to wait the progress of farther improvement.

16. Two propositions, therefore, are presented for consideration, in their nature separate and distinct: the first, whether any advantages would be gained by longer deferring the introduction of some permanent or fixed settlement of the land revenue; the second, whether (assuming the first proposition to be decided in favour of the early establishment of a permanent system) it would be expedient, or otherwise, that its permanency should be qualified with a provision, to the effect of that which has been prescribed for discussion by the Honourable Court.

17. The consideration of the first proposition may lead, perhaps, to a clearer view, and more satisfactory solution of the second.

18. Though a regard to financial advantage is doubtless the principal motive which influences the desire of the Honourable Court to postpone a final settlement of the lands, another consideration is incidentally advanced, to which (though meant not probably to be much insisted on) it seems proper we should advert, lest omission to notice the argument might be considered to imply acquiescence in its validity.

19. Referring to the objections to the native system of administration, and applying them to the temporary systems adopted under our own Government, "we would not," observe the Honourable Court,§ "embody the plan to "which they adhere into the permanent economy of our Government; but "we doubt not of your being fully sensible that, in India, sudden innovations "are to be avoided, and that all changes, however benignant they may be in "principle

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* Paragraph 37. † Letter dated 15th January 1812, paragraph 59 to 70.

‡ Paragraph 71. § Letter dated 1st July 1811, paragraph 23.

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"principle or salutary in operation, must be cautiously and gradually insinuated among a people, with whom established usage holds the place of almost every recommendation to respect."

20. We might, perhaps, be permitted to doubt, whether a measure of an *obviously* beneficial tendency would, though it were in reality an innovation, be received with disgust, if proceeding from a Government in which the people to whom it was offered had been accustomed to place some degree of confidence; but independently of the circumstance of a considerable portion of the territory subject to the dominion of the Company having been already permanently assessed, the Honourable the Governor in Council is aware, that the nature of a fixed assessment upon land is sufficiently familiar to the inhabitants of this country. The measure of rating villages to a "shist," or fixed annual payment, was not unknown under the native Government. In every part of India there are lands held, to the present day, subject to a fixed payment, more or less favourable. Finally, it must be observed, that the measure of determining the amount of the public demand upon the lands involves no invasion of "individual rights," which, on the contrary, it is one of the radical principles of the settlement, at least of the constitution connected with it, effectually to guard. In whatever degree, therefore, the disinclination of the Honourable Court to proceed to a final settlement may rest upon the ground referred to in the passage above quoted, we think we may venture to assure them, to offer it, at least, respectfully, as our own decided opinion, that their apprehensions are without foundation.

21. But, as we have before remarked, a view to financial advantage, an expectation of our being enabled to form a more beneficial settlement at a future period, appears to be the leading motive of the Honourable Court in recommending, or rather should we say, prescribing farther delay. "It may so happen," they observe,* that "a fiscal system, which it would be impolitic permanently to adopt, will lend itself for a time, *with advantage*, both to our *present wants* and future objects."

22. From this observation we infer, that the impression entertained by the Honourable Court is, that by now proceeding to a final settlement of the lands, we should forego a present positive advantage as well as a future contingent advantage; that we should relinquish, in part, what we already possess, as well as what there is a reasonable expectation we may hereafter acquire. If such be the impression of the Honourable Court, we are persuaded that it will be found to be, in each respect, erroneous.

23. We venture, with deference, to suggest that it may not have been present to the recollection of the Honourable Court, that the assessment under consideration is not, like the land-tax in England, an assessment "proportioned to the rent,"† but an assessment proportioned to the produce of the land. The assessment which constitutes the land-tax in England was rated according to a valuation of the rents derivable by the landlords or owners of estates: the land-tax was a certain portion of the landlord's rent according to such valuation. The assessment which constitutes the proposed permanent settlement here is rated according to a valuation of the produce: instead of being a *portion* of the landlord's rent, it is a portion of the produce equivalent to the *whole*, or nearly the whole, of what might be deemed the landlord's rent.

24. The sovereign's share of the produce in India may, with great propriety, be regarded in the same light as the landlord's share of the produce in England and other European countries. There are, it is true, landholders in India possessing a right and property in the land, and a property which, in some cases and situations, leaves them a clear profit or surplus, after defraying expenses and discharging the sovereign's, or as we will here call it, the landlord's rent. In these cases, the property in question is of course saleable: it is worth something, more or less, in proportion to the amount of the surplus or clear profit derivable from it. What, however, we mean to observe is, that under

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* Paragraph 24.

† See Smith's Wealth of Nations, book v. chap. ii, where the distinction is thus expressed.

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under the rules and rates of assessment generally prevalent in India at the present day, the sovereign may be regarded as the general landlord; that the sovereign alone derives from the land that which can be compared to the landlord's rent in other countries. The lands which are held on free or favourable tenures, and those of which the rent is received by chieftains of whatever denomination, do not constitute exceptions to the principle above-stated. In the former case, the sovereign's share of the produce has been alienated, wholly or in part, in favour of particular persons or for particular purposes: in the latter case, the persons who receive the sovereign's rent or share of the produce, stand in that respect in the place of the sovereign.

25. Under any system, the confirmation or resumption of alienated lands would be governed by such rules as might be deemed just and expedient to enact with respect to them.

26. Regarding those who, as well here as in Bengal, were found in possession of the privilege or the power of collecting the sovereign's (or Sirkar's) share of the produce, the permanent settlement which has been made with them has been made on terms which, in many cases, were governed by political considerations. In all cases, a certain portion of the sovereign's rent or share of the produce has been left to them; seldom less than one-third, frequently much more: and so far as the permanent settlement, both here and in Bengal, has been concluded with persons of this description, on the principle above stated, it may certainly be said to be an assessment proportioned to the rent of the land.

27. But where there are no persons claiming or exercising the privilege of collecting the sovereign's share of the produce, which happens to be the case in regard to the greater part of the territory to which a permanent settlement has not as yet been extended, the permanent settlement to be hereafter established will comprehend not a *portion*, but the whole of the sovereign's, or as we have before called it, the landlord's rent or share.

28. Now this rent or share is supposed to amount generally to the value of little less than one-half, and in some situations to even more than one-half of the gross produce.

29. If this be an accurate statement, it is scarcely necessary to remark that an assessment so burthensome must be inconsistent with the accumulation of agricultural stock, and consequently inconsistent with any reasonable expectation of improvement.

30. Upon this subject the sentiments of the Board of Revenue and of the Government have been frequently recorded;* more particularly in those papers which relate to a measure now in progress, the settlement of the land revenue on a decennial, and eventually perpetual lease.

31. It has been stated, that prior to the establishment of the courts of judicature, when the Collector was the local depositary of all civil authority, the revenue system was a system of restriction;† that his authority was exercised in inducing the Ryots to occupy and pay rent for more land than it was consistent with their interest or inclination to occupy; and that, under this system, the land revenue was not only upheld, but raised to an amount exceeding the just proportion which it ought to bear to the actual resources of the respective districts; that it was too high, in proportion to the population and stock whence it was derived.

32. It has been farther stated, that the revenue so raised has for some years pressed hard upon the country; that in few or none of the provinces is it in a state of progressive advancement, but that, from the restrictive system having been

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* Minute of the Board of Revenue, 9th May and 1st July 1811; report to Government, 1st August 1811; extract from the proceedings of the Board of Revenue, 12th August 1811; extract from the proceedings of the Honourable the Governor in Council, 31st December 1811; extract from the proceedings of the Board of Revenue, 2d March 1812.

† The measure of extending the establishment of the courts of justice to the districts not settled in perpetuity was for a considerable time a matter of debate; it did not take effect until 1806.

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been necessarily abandoned, combined with other causes, a diminution of the revenue is rather to be apprehended.

33. It has been considered, that under these circumstances to conclude a permanent settlement (that is, to fix the ultimate demand of Government upon the lands) is the system most likely to be attended with the least loss; that by thus insuring to the landholders exemption from tax on improvement, their interest, and with it their industry, may be so excited, as to enable them, in progress of time, to pay with ease that which is now collected from them with considerable and increasing difficulty.

34. Whatever may, in former times, have been the condition of the landholders in India, whatever *right in the soil* they may have possessed or may be still considered to possess, it is evident that a tax so heavy as to absorb one-half of the gross produce must be incompatible with the existence of any valuable property in the land.* In fact, whatever may have been their former situation, the actual condition of the *landholders* generally is not that of *landlords* but of tenantry, deriving a subsistence from the occupation of agriculture: in favourable circumstances, perhaps something more than a subsistence; but divested, for the most part, of that interest, and of those motives to exertion, which the possession of a real property is alone calculated to bestow.

35. It is the desire of the Government, that the landholders should be possessed of a property of this nature. To effect this, it is supposed to be necessary that where the rent payable to the Government now amounts to one-half, it should amount to only one-third of the gross produce of the land. But the public exigencies will not admit of so large an immediate sacrifice, nor indeed of any sacrifice of considerable extent: it has been resolved, therefore, to commence with fixing the public demand at what may be considered, on a fair average, its present amount, leaving the landholders to acquire, in progress of time, by their industry, that which the Government does not find itself in a situation to confer as a boon.

36. Such is the principle of the permanent settlement which it had been determined to establish, and in which considerable progress has already been made; such also, as we have described it, is the existing state of the land revenue, which is to constitute the basis of that settlement. How far it is compatible with any reasonable view of advantage to result from longer deferring the introduction of a final settlement, is a point upon which we profess that we cannot see room for any difference of opinion.

37. We shall proceed, therefore, to the consideration of the second proposition, as to the expediency or otherwise, of adopting the provision suggested by the Honourable Court against the loss which the Government may sustain from a depreciation of the medium in which its revenues are paid, and for a moderate participation, at distant intervals, in the growing improvement of the country.

38. We have already suggested,† that this proposition (we alluded particularly to the second branch of it) might possibly have had its origin in a somewhat erroneous conception of the nature of the assessment which constitutes the permanent settlement in India, particularly where the settlement may have been, and may hereafter be, concluded with the actual landholders; that it appears to us to be a plan applicable rather to an assessment proportioned to the rent, than to an assessment proportioned to the produce of the land.

39. Certain it is, that Dr. Adam Smith, from whose Treatise on the Wealth of Nations the plan seems to have been taken, whose suffrage, at least, and opinions, are quoted in support of it, applies it exclusively to the tax of governments

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* It has been stated above (paragraph 24), that a property of *some* value does still exist, with respect to lands in some situations, exclusive of the lands of Malabar and Canara, in which the landholders have a property generally. The nunjah, or wet lands, are in many of the provinces a saleable property, owing to the great fertility of these lands in particular situations, which renders the general rate of assessment less oppressive, if not comparatively light.

† Paragraph 23.

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ments upon the clear rent of landlords.* He seems to be of opinion, that this tax, instead of being assessed (like the land-tax of Great Britain) according to a certain invariable canon, might, under proper rules, some of which he suggests, be levied with advantage so as to vary with the variation of the rent. He suggests, amongst other rules, that the landlord and tenant might be obliged jointly to record their lease in a public register, under proper penalties against concealing or misrepresenting any of the conditions. This, he tells us, is the practice in the Venetian territory, where the government levy the land-tax at a tenth of the rent thus recorded.

40. We have before admitted, that where a permanent settlement is made, not with the actual landholders, but with Rajahs, Poligars, or Zemindars,† upon the principle of relinquishing to them a portion of the Government rent or Sirkar share, and taking only the remainder, the assessment may be considered something similar in its nature to that to which the plan of Dr. Smith refers, a tax proportioned to rent; but even in this case, the analogy is by no means complete, for instead of one-fifth of the landlord's rent, which is the *nominal* rate of the land-tax in Great Britain, or less than a tenth, which is supposed to be the *actual* rate, the settlement with persons of the description abovementioned has been usually concluded, as we have before explained, upon the principle of taking two-thirds of the rent, and leaving one-third to the Zemindar; with the exception of cases where the settlement may have been influenced, in a more than ordinary degree, by political considerations.

41. We mean not, however, to state, that a provision, to the effect of that which has been suggested by the Honourable Court, might not be introduced into the future permanent cowles, even where (as will generally be hereafter the case) the settlement may be concluded with the actual landholders. The plan is certainly not impracticable: that is to say, there exists not here any of those impediments which might oppose its establishment in other countries. It would not here, as in Great Britain, invade any of the existing laws of property: but as the settlement to be made will embrace the whole government rent, as this rent, as we have stated, absorbs in general one-half of the gross produce, and as the object is, by forbearing to tax improvement to enable the *landholders* to *become landlords*, in the full signification of the term, we cannot but consider the plan, under such circumstances, to be altogether inapplicable, inexpedient, and calculated to perpetuate the present poverty of the landholders.

42. It is certain that the improvement must be great, and it is probable that the lapse of years will be considerable, before the assessment, which now bears the proportion of one-half, shall bear the proportion of one-third only of the gross produce: and it is not until then, we apprehend, that it could be either desired or intended, that the provision which has been discussed should be brought into operation.

43. In the meantime, is it not probable, nay, is it not rather certain, that the knowledge of the assessment being liable to be raised, even at an interest so remote as thirty years, must influence, in some degree, the value of the property, and consequently the interest of the proprietor, in all the previous time, and more and more as the period of the term approaches?‡

44. Is it not also to be apprehended, that towards the close of the period, agriculture may be neglected, and every possible means used for eluding an increase of the rent?

45. It is consistent with our own experience, that it has not been an unfrequent policy with landholders to keep in check the improvement of their villages, with a view to ensure a more moderate settlement of them in perpetuity, considering

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* He treats in a separate section of taxes proportioned to the produce of lands, and speaks of the system as one applied in different countries of Asia to the support of the state, but in Europe to the support of the church only.

† We use this term here in the sense in which it is frequently, though perhaps improperly, used; that of a dependent chieftain, paying a certain tribute to Government.

‡ This was the case, it is said, in Bengal, which induced the declaration of the permanency of the conditional rent before the expiration of the decennial lease.

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considering it to be for their interest to sacrifice some present advantage, rather than, by extending the cultivation and placing their villages in a flourishing condition, to entail upon themselves a proportionally high assessment in all time to come.

46. With respect to that part of the proposition which relates to the proposed provision against the loss which may arise from a depreciation in the value of money, we shall beg leave to offer a few observations.

47. It is assumed by the Honourable Court,[*] that a great depreciation *has taken place* in the value of money in the course of the last twenty-five years, and they say that it is an inconvenience not peculiar to India; from which we infer, that they consider the fact as established, as well with regard to this country as to Europe.

48. That the same quantity of money will not now purchase, in many parts of Europe, particularly in Great Britain, the same quantity of other commodities which it would have purchased twenty-five years ago, is most certain: but we submit, that it does not thence follow that " a depreciation has taken " place in the value of money.[†] The change may be owing either to a rise in the value of other commodities, or to a fall in the value of money, or to both these causes united.

49. We submit that, as regards Great Britain, the change is owing, in a principal degree, to a rise in the value of other commodities; to the artificial rise occasioned by the heavy taxes which have been imposed. How far it may be owing, also, in part, to a fall in the real value of money, and how far this fall, supposing it to have taken place, may have been occasioned by the great increase of paper-money,[‡] are points which, we apprehend, are much more questionable.

50. Within the period adverted to by the Honourable Court, taxation has been carried in Great Britain to a great height: but though the value of the articles of life has much increased, we are not aware that there exist any grounds for the belief that the value of money is depreciated. If this were in reality the case, it might be presumed that the effect would be felt in all parts of the world. It is unknown to us that such is the case; and so far as that portion of the globe is concerned with which we are immediately connected, we are rather of opinion that the reverse is the case, that money is rising instead of falling in value.

51. There are, no doubt, some commodities which have risen in price in India, from the same cause that almost every commodity has risen in price in Great Britain, namely, taxation. The price of tobacco, for example, is much higher in Malabar and Canara than in any other of our provinces, in consequence of the existence of a local monopoly: it is also, of course, much higher than it was there before the monopoly was established. The price of salt is likewise considerably higher than it was before it was generally taxed, as it now is, through the medium of a general monopoly.

52. But though a few, or more, or even all the commodities of life should have risen in value in any particular country, by the necessary consequence of taxation, it would be wrong, we apprehend, to infer, that the value of money is depreciated. Dr. Smith is of opinion,[§] that " we can judge better of the " real value of silver by comparing it with corn, than by comparing it with any " other

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[*] Letter dated 1st February 1811, paragraph 31.

[†] See Smith's Wealth of Nations, book I., chap. XI.

[‡] Dr. Smith pronounces that the value of money in general is not affected by the use of paper-money, and that if paper money be improperly used, the only effect will be, its own depreciation. See book II. chap. II, where the subject is treated at considerable length.

[§] Wealth of Nations, book I., chap. XI., " In every state of society, in every stage of im-
" provement, corn is the production of human industry. But the average produce of every sort
" of industry is always suited, more or less, exactly to the average consumption, the average de-
" mand. In every different stage of improvement, besides, the raising of equal quantities of corn,
" in the same soil and climate will, at an average, require nearly equal quantities of labour, or,
" what comes to the same thing, the price of nearly equal quantities, the continual increase in the
" productive powers of labour, in an improved state of cultivation, being more or less counter-
" balanced by the continual increasing price of cattle, the principal instruments of agriculture,
" Upon all these accounts, therefore, we may rest assured, that equal quantities of corn will,
" in

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" other commodity or set of commodities;" and so far as this criterion serves, we are justified in the conclusion, that the value of money has, of late years, been rising in this part of the world.

53. The price of grain is, perhaps, more liable to the influence of seasons in this country than in the countries of Europe; and in neither could any argument be founded on the price, in particular years of scarcity or abundance. Owing to a succession of two dry seasons, the price of grain is at present, and has been for some time past, higher than usual; but for several years before, with the exception of one intervening year of scarcity, the price of grain was below what might be considered, an average rate. In the three years immediately preceding the last, although the seasons were certainly not more than moderately good, the price of grain was low throughout the country: it was a subject of general complaint on the part of the landholders and renters. In many provinces, the price was still proportionally lower than in the Ceded Districts, where, though the season in two of the three years was *unfavourable*, the price of grain, on an average of the three years, was nearly fifty per cent. below the average price of the ten years preceding.*

54. It would be extremely difficult to account for this circumstance, without imputing it, in some degree, if not wholly, to a diminution of the quantity, and consequent rise in the value of money; a cause which derives the greater probability, from our knowledge of the large sums which have been of late withdrawn from the currency of the territories under this presidency, towards meeting public demands, as well in other parts of Asia as in Europe, while, on the other hand, the supplies of money, which had been customarily derived by means of importation, have not, we believe, been continued of late to any considerable extent.

55, Money, we believe, is regarded by political economists merely as a commodity, the value of which, like the value of other commodities, depends on its comparative scarcity or abundance. It is well known, that the discovery of the mines of America diminished the value of gold and silver universally, particularly in Europe. This diminution, Dr. Smith informs us, it was *commonly* supposed was still going on gradually, and was likely to do so for a long time. He alleges, however,† many facts and arguments which induced him to believe, at least to conjecture, that during the course of the century in which he wrote, the value of silver had begun to rise somewhat in the European market.

56. Whether the real value of money has since fallen or not, we presume not to determine. Upon so subtile and difficult a subject we are sensible of our inability to form even a satisfactory opinion, with the limited means and leisure which we possess. We have ventured merely to suggest, that if the fall has been so great within the last twenty-five years, as the Honourable Court appear to take for granted it has been, the effect, we should apprehend, would not be confined to Great Britain, or any other country in particular, but would extend to the world in general, which we have said we are not aware is the case.

57. But if, as must be, and has been admitted, the same quantity of money will not, in the present times, purchase the same quantity of other commodities which it would have purchased twenty-five years ago,‡ it might perhaps be said, that to ascertain whether the change be owing to a rise in the value of those commodities, or to a fall in the value of money, is only to establish a vain and useless distinction, which can be of no sort of service to the man who has only a certain quantity of money to go to market with, or to the state which has a certain fixed revenue.

58. That

" in every state of society, in every stage of improvement, more nearly represent, or be equiva-" lent to equal quantities of labour, than equal quantities of any other part of the rude produce " of land. Corn accordingly, it has been observed, is in all the different stages of wealth and " improvement, a more accurate measure of value than any other commodity or set of commodi-" ties. In all these different stages, therefore, we can judge better of the real value of silver by " comparing it with corn, than by comparing it with any other commodity or set of commodities."

* The price of labour, we believe, has not risen in this part of India during the last twenty-five years.

† Book I. chap. XI.

‡ See Smith's Wealth of Nations, book I. chap. XI.

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58. That the knowledge of this dictinction will not enable the parties to buy cheaper is clear; but it would not appear to be therefore useless. The question, whether what is called by the Honourable Court "a depreciation in the value of money," be not in fact a rise in the value of other commodities, occasioned principally, if not wholly, by taxation, is a question which seems to be of the most material importance to the forming of a just opinion upon the point under consideration. If it be the latter, as we suppose it, and not the former, it would seem to follow, that, whatever may happen in future ages, there exists not at present any ground for apprehending loss from depreciation in the value of money; and with respect to providing against the disadvantage of a rise in the price of provisions or other commodities, occasioned by taxation, we submit that, even if practicable, it would be unnecessary, since that which causes the disadvantage brings with it its own remedy.

59. It cannot be denied, however, that the real value or price of the precious metals is liable to experience a reduction from the same cause which produced that effect, between two and three centuries ago. To use the words of Dr. Smith: "The discovery of new mines, as the old was come to be gradually "exhausted, is a matter of the greatest uncertainty, and such as no human "skill or industry can insure. All indications, it is acknowledged, are doubt"ful, and the actual discovery and successful working of a new mine can alone "ascertain the reality of its value, or even of its existence. In this search "there seems to be no certain limits, either to the possible success or to the "possible disappointment of human industry. In the course of a century or "two, it is possible that new mines may be discovered, more fertile than any "that have ever yet been known; and it is just equally possible, that the most "fertile mine then known may be more barren than any that was wrought be"fore the discovery of the mines of America. Whether the one or the other "of these two events may happen to take place, is of very little importance to "the real wealth and prosperity of the world, to the real value of the annual "produce of the land and labour of mankind. Its nominal value, the quan"tity of gold and silver by which this annual produce could be expressed or "represented, would, no doubt, be very different; but its real value, the real "quantity of labour which it could purchase or command, would be precisely "the same. A shilling might, in one case, represent no more labour than a "penny does at present; and a penny, in the other, might represent as much "as a shilling does now. But, in the one case, he who had a shilling in his "pocket would be no richer than he who has a penny at present; and, in the "other, he who had a penny would be just as rich as he who has a shilling "now."

60. But though the occurrence of either of the cases here supposed might not affect the real wealth and prosperity of the world, it is evident that it would most materially affect the value of a money rent fixed at the present time, even though it should be stipulated to be paid not in such a quantity of coined money of such a denomination, but in so many ounces, either of pure silver or of silver of a certain standard. We profess that we are not prepared to offer any practical proposition which might be calculated to meet the remote and uncertain (though possible) contingency above stated, which is, perhaps, as likely to operate in favour of, as against the Government. The reservation of the rents in corn would, indeed, be a remedy for the particular inconvenience resulting from the contingency adverted to, but it would be liable to many *other* inconveniences. The great annual variation to which a corn rent is liable, would, if there were no other, be a sufficient objection, we apprehend, to the adoption of such an arrangement.*

61. As the Honourable Court of Directors expressed a desire to receive "a "full and reasoned communication of the sentiments of their governments "upon the different questions involved in the discussion," † we have humbly endeavoured to assist the Honourable the Governor in Council in fulfilling that object. We know not in what degree we may be considered to have succeeded, nor how far our reasoning, with the conclusions founded upon it, may be acquiesced

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* "Though the real value of a corn rent, it is to be observed, however, varies much less from "century to century than that of a money rent, it varies much more from year to year."

† Letter, dated 15th January, 1812.

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acquiesced in by the Honourable Court; but whatever be the fate of our endeavours to satisfy the Honourable Court, we are not aware of its being necessary that the proceedings now in progress towards a final settlement of the land revenue should be obstructed. These proceedings have for their object the establishment, in the first instance, of a decennial lease, to be rendered perpetual, as far as depends on this Government, so soon as it shall have been examined, revised, and confirmed; but although, after it shall have been confirmed, this settlement will necessarily be binding on the Government, in any event, for a period of ten years, it will be in the power of the Honourable Court either to refuse their sanction to it altogether as a perpetual settlement, or to propose such other terms or stipulations as, on deliberate consideration, they may deem proper, it being of course understood that it must be optional with the leaseholders to accept or reject the new conditions, should any be proposed, without detriment to their tenure as *Decennial Leaseholders.*

62. The Honourable the Governor in Council is aware that the intervention of unfavourable seasons has tended, in some degree, to impede the execution of the settlement on the principles resolved upon; but we have the satisfaction to state, that considerable progress has been made. We have received reports on the subject from the Collectors in Coimbatore, the northern and southern divisions of Arcot, and the Cuddapah division of the Ceded Districts. These are now under our consideration, and we beg leave to assure the Honourable the Governor in Council that we shall regard it as the principal of our duties, and that it will be a constant object of our solicitude, to bring the arduous and important undertaking to a satisfactory termination.

63. Although we have now submitted our sentiments with regard to the specific propositions prescribed for discussion by the Honourable Court, we are desirous of offering a few supplementary remarks, with reference to some of the topics incidentally noticed in their letters.

64. Reverting, in their second dispatch, to the subject of the comparatively limited sources of revenue which India affords, the Honourable Court observe, "that the hopes which were entertained, at the period of the introduction of "the permanent settlement into Bengal, of Government being able to compensate itself for the sacrifice which it made in fixing in perpetuity the maximum of its claims upon the land, by taxation on other objects, have not "been realized, will be manifest on comparing the amount of the public revenue at that time and the present, together with the sources from which, at "the two epochs, that revenue was and is derived."

65. With the former state of the revenues of Bengal, as well as with their present state, we have only a general, and consequently an imperfect acquaintance. We believe, however, that during the period which preceded the establishment of the permanent settlement in Bengal, no considerable improvement of the land revenue had taken place under the administration of the officers of the Company. If we mistake not, a rather opposite effect was experienced. We believe, also, that during the period which has elapsed since the permanent settlement was established in Bengal, a greater net revenue has been derived from the land than was derived previously to its establishment.

66. If we are justified in the grounds of this belief, we submit that the measure of establishing the permanent settlement in Bengal cannot justly be said to have involved any "sacrifice;" unless, by this expression, it be meant to assume that an increase of revenue has been forgone, which might and would have been obtained, had the permanent settlement not been established.

67. The experience of the effect of temporary systems, both here and in Bengal, must, we think, be sufficient to refute any supposition of this kind, if such be entertained. It must, we think, sufficiently evince, that, admitting no decrease were to have been apprehended, at least no considerable increase of revenue could have been reasonably expected, from a perseverance in any system of temporary settlements. With respect to the improvement, whatever be its extent, which may have taken place in the agricultural resources of the country *since* the permanent settlement was established, we submit that any increase of revenue which such improvement might enable the country *now* to afford, cannot, on any ground, be considered as sacrificed. Certainly not sa-

crificed for the permanent settlement, since that cannot be said to be sacrificed to the establishment of a measure, which, without its establishment, would not have had existence.

68. But perhaps, by the sacrifice to which the Honourable Court advert, may be meant the relinquishment of that advantage from "growing improvement" which they are of opinion might have been, and (so far as concerns the future) might still be secured, by a system different either from that which has been established, or from any of the temporary systems which preceded it: by some system, for instance, of qualified permanency, such as that which the Honourable Court have proposed for discussion.

69. That it could have been the intention of the Honourable Court to pronounce so decisively of the *effect* of a plan now for the first time presented for "discussion," it is difficult to suppose; yet we know not how otherwise to account for the observation respecting the sacrifice which has been made. Our own opinion of the plan, and its probable effects, has been already stated.

70. The Honourable Court acknowledge their conviction, that the establishment of the permanent settlement in Bengal was a measure favourable to the interests of the subject. We are disposed fully to concur in this opinion. We profess not, indeed, to be acquainted with the degree of improvement which may have actually taken place in Bengal since the settlement was established, but this information is not material to our argument. Either the improvement which has taken place is considerable, or it is not. If it be not, it is evident that the reservation of a power to raise the assessment would have been of no avail; if it be considerable, we hold not only that it is more so than it would have been if the settlement had been liable to augmentation, but also, that the means *exist* of enabling the Government to participate in the improvement, without having recourse to such a measure.

71. Limited as the objects of taxation are supposed to be, and really are, in this country, they are limited, we apprehend, from no other cause than the limited means of the people. If those means increased, if the wealth of the country advanced, we cannot doubt that the Government would be enabled to participate in the improvement, should their necessities require it; and if the wealth of the country did not advance, it would be of little moment whether the permanency of the settlement of the land revenue were qualified or not, since the country would not be in a condition to bear the imposition of any new burthens.

72. So far as our *own* experience extends, it is certainly favourable to the measure of a fixed assessment upon the lands. The mode of effecting it is, perhaps, of inferior consequence, provided the terms are moderate. We have found that where a permanent settlement has been established, a higher *net* revenue has, in general, been derived from the land than was derived on any given average of the same number of years before the settlement was established. We have found, also, that the revenue from other sources has increased in quicker progression. This latter effect may be, and no doubt is to be, ascribed in a great degree to the enactment of better rules for the management of those branches of revenue, to melioration, in short, of the general system of Government, and increase of knowledge and experience on the part of those who superintend the conduct of its details. Neither a permanent settlement, nor any other measure, however beneficial, can be expected to produce great immediate effects. Perhaps one of the principal disadvantages under which the measure of a permanent settlement labours is, that too much has been expected from it, without sufficiently considering that the progress of all improvement is gradual, and that its effects are developed by slow, and often scarcely perceptible degrees.

73. The substance of these observations may be thus more briefly expressed: that, in our opinion, the tendency of a fixed assessment upon the lands is beneficial, not only as it regards the people, but as it regards also the pecuniary interests of the Government; that it is not calculated to occasion the effect of which the Honourable Court appear to be chiefly apprehensive, the effect of fixing a limit to their resources, but that, on the contrary, the available resources of the state are likely to be, in reality, the more limited, so long as its

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its demand upon the land may continue nominally without limit; that so far as the means of the people at large may enable them to bear additional taxation, the power of imposing it will not be wanting; that these means may be more or less circumscribed, but that, whatever may be their extent, they are more likely to be improved to the advantage of the state where the assessment on the land is fixed, than where it is liable to be augmented.*

74. In illustration and support of this opinion we will adduce, as an example, the provinces of Malabar and Canara, where, though no "permanent settlement" has been formally declared by the British Government, the "maximum of the claims" of the sovereign upon the lands has long been considered as established.

75. It is doubtless known to the Honourable the Governor in Council, that the insurrection in Malabar, in the year 1803, is supposed to have had its origin chiefly in the measures which were pursued by a new authority for advancing the direct assessment upon the lands. The advance took place to a considerable extent, but was afterwards, for the most part, relinquished; yet, since that period, a sum much exceeding in amount any increase which could have been made, or which there was any intention to make in the rents of the landholders, has been added to the annual resources of the province, through a more indirect medium of taxation. By similar means, correspondent effects have been produced in Canara; and in both provinces the revenue is realized as peaceably as in any other part of our territories, and certainly with greater *regularity* and ease.

76. While treating of the subject of the sources of revenue, or objects of taxation distinct from the land, we are led briefly to advert to certain taxes which, we believe, are common to most parts of India, and which, as formerly explained, partake in a great degree of the nature of an income tax upon the various tribes of merchants, manufacturers, and craftsmen.

77. These taxes, it has been explained, have been usually classed in the revenue accounts under the head of "village taxes," and collected along with the land revenue.† It is intended that they should be hereafter separated from the land rent, and reserved as a source of (it is hoped) increasing revenue.

78. For the further information of the Honourable Court upon this point, we would beg to refer to our Proceedings.‡ We shall only here observe, that we have very recently received the drafts of a Regulation which we had required to be submitted to us for the purpose above stated, and that it is our intention to take them into immediate consideration.

79. Amongst the several matters which, in the dispatches of the Honourable Court now before us, call for remark, are the observations contained in the ninety-seventh paragraph of the letter dated the 15th January. "Under the "permanent settlement," observe the Honourable Court, "we have fixed in "perpetuity our demand upon the land, without renouncing the obligation of "what, in Bengal, is called the poolbundy, and in the southern parts of India "the tanks and watercourses. The consequence of this arrangement is either "that the whole advantage of these mounds, reservoirs, and canals, is ceded "to the Zemindars, *while all the trouble and expense of keeping them in repair* "*is defrayed by the Government*, or that Government is exposed to the temptation of relaxing in its zeal, and moderating its disbursements on account of "works of great public utility, but in the preservation and extension of which "it has no direct nor immediate interest."

80. We know not whence the information contained in the passage here recited may have been derived; but it is not necessary to inform the Honourable

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* Supposing it should ever happen that the lands should come to be very greatly underassessed, and that the landholders should be notoriously able to pay a much higher rent, what is there, we would ask (by way of example merely) that should hinder the Government, upon an emergency, from levying a duty of ten or twelve per cent. on the general produce?

† A tax upon the trade of towns, or upon the profit of revenue arising from stock, was imposed by the land-tax bill, and forms part of what is called the land-tax in Great Britain.

‡ See Extract from the Proceedings of the Board of Revenue, 2d March, 1812.

Report of Board of Revenue, 28 Jan. 1813.

able the Governor in Council, that it is quite erroneous, in so far as it may have been intended to apply to the settlements in perpetuity which have been hitherto concluded within the territories subject to this Government. In no one instance, nor under any circumstances, is the Government liable for, or has it hitherto defrayed, the expense of upholding and keeping in repair "the "mounds, reservoirs, and canals," appertaining to lands held by Zemindars on permanent tenure. The care of some few particular tanks has, indeed, been *specially reserved* by the Government, for special reasons, such as their more than ordinary magnitude and importance, or their being the common source whence the lands of more than one Zemindarry derive their supply of water: but, in such cases, the marah, or portion of the gross produce assigned for the support of these tanks, has been reserved also. Instead of being collected by the Zemindar, and retained at his own disposal, as in other cases, it is collected and paid by him to the Government, along with his jummah, in which, in effect, it has been included.

81. It may be proper to observe, that under the settlement now in progress with the actual landholders, it is not contemplated that the aid of Government in the execution of repairs can be wholly withdrawn; but, on the other hand, whatever disbursements may be made, having for their object the *extension of agriculture*, will be made under engagements which shall secure to the Government either full re-imbursement of the expense or participation in the improvement, by a reasonable proportionate advance in the assessment. *

82. It will be one of the principal duties of the Collectors, after the settlement shall have been concluded, to make themselves acquainted with the state of the tanks, in order to prevent the deterioration of the revenue from a neglect of those necessary works, but, more particularly with the occasions which may offer for the *secure* disbursement of money in useful undertakings, whereby a mutual advantage may result to the industrious deserving landholder and to the Government.

83. We might be led into unnecessary detail, if we were to notice every inconsiderable point susceptible of observation in the dispatches of the Honourable Court. We cannot, however, close this report without adverting to the sixty-seventh paragraph of the letter dated the 15th January, wherein the Honourable Court, arguing against the supposed too early settlement of the district of Agra, observe: "Upon the coast, experience has already shown the "ill effects which, we apprehend, might result from precipitating such an ar- "rangement. The permanent settlement which was introduced into the pro- "vince of Dindigul totally failed, and after sustaining a considerable loss of re- "venue, the Madras Government has been obliged to resort to the establish- "ment of a system of village leases."

84. The failure of the settlement in Dindigul, we submit to the Honourable Court, was undeniably shown to have been attributable to the entire want of moderation in the principle on which the jumma had been calculated. The jumma was formed, not with reference to any average of actual collections, but with reference to the "ultimate survey rent:" a rent of a purely speculative nature, framed on a scale of progressive increase; a rent which had not, at the time of its commencement, nor subsequently, been realized; a rent, in short, fifty-two per cent. higher than the actual collections during the first five years of management under the Company's Government, † and thirty-eight per cent. higher than the average collections during the whole period of management preceding that at which the settlement was concluded.

85. It appears that the amount of the "permanent settlement" was determined at about seventeen per cent. below the amount of this survey valuation, which, in fact, was determining it at sixteen per cent. above the amount of the average collections of the several years preceding. We submit that, in this case,

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* The terms of the settlement will not admit of the landholder undertaking the preservation and repair of the more considerable tanks and large water-channels. The care of these must still be left with the Collectors, more particularly in Tanjore. The tank marah, or portion of the gross produce assigned for the repairs of tanks, will be added, where it exists, to the revenue, and be received by the Collectors and be disbursed by them.

† From fusily 1200, to fusily 1205.

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case, the cause of failure was not precipitation, so much as it was a *too* minute and rigid scrutiny into the " productive *powers* " of the country, without duly considering the various circumstances which might exist, to prevent those *powers* from being called into action. We submit, also, that whatever inconvenience, or whatever individual distress to the purchasers of the estates, may have ensued, the defalcation which took place cannot with propriety be denominated a " loss of revenue."

86. It must be acknowledged, that the error which has been noticed ought not to have occurred; but if on this, or any other occasion, the public interests may have suffered, we conscientiously believe that they have suffered less in the aggregate from having been neglected, than from having been too zealously pursued; or perhaps it were more correct to say, less from any *actual* want of zeal and attention on the part of public men, than from an apprehension, on their part, of being *thought* to be deficient in those qualities, a feeling which the tenor and tone of some of the dispatches from the Honourable Court, we may be permitted (without disrespect) to observe, have not been calculated to allay.

87. We have not thought it requisite to advert particularly to the remarks contained in the last of the Honourable Court's letters,* respecting the expediency of some attempts being made to improve the Indian system of agriculture, because the consideration of this subject does not appear to us to be very materially connected with that of the principal points in discussion. Without intending, however, to call in question the proposition, that the rural economy of the Hindoo is susceptible of improvement, we venture to express a doubt whether any speculative attempts to improve it would be attended with much practical good effect. We are of opinion, that, apparently rude as may be the implements and the processes of the Indian peasant, they are not ill adapted to the soil and climate, while the former, it must be acknowledged, are better calculated than more expensive implements would be to the general state of his circumstances. We are convinced, at least, that the first, and most effectual step towards the improvement of agriculture, (whether considered generally or as a system,) is to improve the condition of those who pursue it.

We have the honour to be, &c.

(Signed) T. OAKES,
ROB. ALEXANDER,
J. HODGSON,
W. WAYTE.

Fort St. George, 28 January, 1813.

REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 25th August 1813.

To the Honourable the Court of Directors for the Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Revenue Letter from Fort St. George, 25 Aug. 1813.

Par. 1. On the 19th of May we had the honour of receiving the letter from your Honourable Court, dated the 16th of December, and it must be superfluous to express the deep concern which its contents have produced in our minds. That any part of the conduct of this Government should have been disapproved by your Honourable Court is sufficient matter of regret; but this painful feeling is aggravated by the importance of the measures to which your observations apply, (their importance as concerns equally the interests of the Company and the welfare of a large proportion of their subjects); by the difficulty which, notwithstanding much anxious deliberation, we experience in concurring in the whole of the sentiments communicated to us by your Honourable Court; and finally, by the embarrassing situation in which we

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* Letter dated 15th January 1812, paragraph 99 to 105.

Revenue Letter from Fort St. George, 25 Aug. 1813.

we are placed, with regard to the revenue arrangements to be immediately introduced into some of the districts under our authority. To offer an assurance of our earnest desire to adopt such measures as, when possessed of the information which we have already obtained, or may still find it necessary to require, your Honourable Court will be inclined to approve and confirm, is only to profess ourselves ready to be governed by that sense of our most manifest duty with which we are strongly impressed ; but while we cannot, on this point, feel any hesitation, we must at the same time acknowledge, that serious difficulties appear to be opposed to every course of proceeding which it is open to us to pursue, and that up to the present moment we have not found ourselves prepared to adopt any complete and final determination on the subject. Neither are we yet prepared to enter into a full review of the measures of this Government, upon which your Honourable Court have been pleased to animadvert, or to submit to your Honourable Court a sufficiently deliberate and comprehensive judgment upon the several points, involving so many and such weighty considerations, which are discussed in your letter of the 16th of December. Our present purpose is to confine ourselves to an explanation of what has been done, in obedience to the instructions conveyed to us in that letter, and of the state in which the revenue arrangements affected by it at present stand. The general subject is constantly present to our minds, and no time shall be lost in preparing a full report upon it for your information.

2. Our first step, after the receipt of your Honourable Court's letter dated the 16th of December, was to desire the Board of Revenue immediately to report the progress which had been made in the several districts in forming the decennial village lease settlement, to enable us to give such directions for carrying into effect the orders of your Honourable Court as existing circumstances might require.

3. From the reply of the Revenue Board it appeared, that as the Collectors in Cuddapah, Bellary, and the northern and southern divisions of Arcot, had reported the completion of the decennial village lease settlement in their respective districts, the orders of your Honourable Court for recurring to the principles of the ryotwarry system could not be carried into immediate and full effect in those districts ; but we desired the Revenue Board, without delay, to instruct the Collectors to declare the leases terminable at the expiration of ten years, or of any shorter period for which they might have been granted, and to insert in the cowles an express stipulation, requiring the renters to issue pottahs to the Ryots, on pain of forfeiting their leases, in conformity to the orders contained in the thirty-third paragraph of the letter from your Honourable Court.

4. As it did not appear, from the information furnished by the Revenue Board, how far the authority of the Government had been committed in Tanjore, with respect to the duration of the lease, we desired further information on that point ; but at the same time observed, that as the principles of the settlement ordered by this Government to be formed in Tanjore, and the other provinces where the landed tenures are similar to those existing in Tanjore, appeared (as will be seen by a letter to the Revenue Board dated the 15th of May 1812) to be in conformity to the intentions of your Honourable Court, it would not be necessary to depart from those principles in forming the settlement.

5. We desired that the Revenue Board would immediately report the means by which it might be practicable, without incurring loss or producing other injurious consequences, immediately to form a ryotwarry settlement in those villages in Trichinopoly, Nellore, Palnaud, Coimbatore, Tinnevelly, Madura, and Dindigul, the villages of the Ceded Districts, and the northern and southern divisions of Arcot, in which the decennial village lease had not been concluded ; the small talooks in Balaghaut, and the estates which had reverted to Government, where there were no Meerassadars with whom a settlement could be formed upon the principles prescribed in the letter to the Revenue Board dated the 15th May 1812, and where the authority of the Government might not be committed to conclude a decennial village lease settlement.

6. We

Revenue Letter from Fort St. George, 25 Aug. 1813.

6. We also desired, that the Board of Revenue would state their opinion, as to the period for which it might be proper, with reference to the arrangements of the Collectors, the situation of the inhabitants, and the orders of your Honourable Court, to conclude the settlement with the Meerassadars of the villages in Tanjore and the other provinces where the tenures are similar, in cases where the Government might not be pledged to form a decennial settlement.

7. With reference to the orders of your Honourable Court regarding the waste lands, we directed that, in all cases where it might be practicable to do so without shaking the confidence of the people in the Government or producing injurious effects in other respects, the waste lands might be reserved, and that orders to this effect might be immediately transmitted to the Collectors.

8. We transmit, as numbers in the present packet, copies of our first letter to the Board of Revenue, of their reply, and of the instructions to them founded on that reply, together with a copy of the letter to the Revenue Board, dated the 15th of May 1812, to which we have referred.

9. We at the same time furnished the Sudder Adawlut with extracts of so much of your Honourable Court's letter as related to the Judicial system; and desired that, although the information contained in their proceedings, dated the 19th of February last, would no doubt satisfy your Honourable Court of the expedition with which civil suits are at present decided in the courts under this presidency, and of the beneficial effects of the Judicial system, the Sudder Court would nevertheless submit any further remarks or explanations, which the observations of your Honourable Court might render necessary, and would take into consideration, whether any further Regulations could at present be established to simplify and improve the judicial system.

10. We have also desired the Sudder Adawlut to state whether they have reason to believe that the inconveniences pointed out in the letter from Colonel Munro, dated the 15th of August 1807, as resulting from the Judicial system, continue to be felt in the Ceded Districts.

11. In no district has the decennial lease yet received our final confirmation; and wherever the authority of the Government has been so far committed, and the preparatory measures have so far advanced, as to render it inconsistent with good faith and good policy to depart from the intention of introducing that mode of settlement, we shall scrupulously adhere to the same principles, and adopt the same precautions which were kept in view, when it was hoped that the proceedings connected with it would have been approved by your Honourable Court, and have formed the ground-work of a settlement in perpetuity.

12. Our attention will accordingly be directed primarily to the persons with whom the settlement is concluded; and unless they are those who, by hereditary right or established usage, or upon some other just grounds, ought to be placed in the relation in which they will stand to the Government on one hand, and to the Ryots on the other, the settlement will not receive our confirmation. We shall, in this respect, act at once in conformity to the former intentions of this Government, and also in a great measure to the impressions by which the present orders of your Honourable Court have been dictated.

13. In the second place, we shall attend to the amount of the assessment, which must neither be so low as to prove inadequate to the necessities of the Government, nor so high as to interfere essentially with the prosperity of the country.

14. We shall next take care, that the rights of the under-tenants are left unimpaired. The renters will be authorized to exact from them no more than is warranted by the usage of the particular villages.

15. Lastly, the propriety of excluding from the leases any considerable portions of waste land, which may not be required for pasture, and may not add at present to the value of the adjacent land under cultivation, will be duly considered.

Revenue Letter from Fort St. George, 25 Aug. 1813.

16. Your Honourable Court will find that the points above stated form the basis of the instructions already issued by this Government.

17. It has been thought advisable that none of the decennial settlements, even though they may not apparently be objectionable, should be confirmed by Government till the Collectors have had an opportunity of revising their work, and correcting such inaccuracies as may have crept into it; and we propose, accordingly, to express merely our general concurrence or dissent, with regard to the mode in which the settlement may appear to have been concluded.

18. Respecting the villages held by the tenures particularly adverted to in the letter to the Revenue Board dated the 15th May 1812, we trust that the instructions issued by this Government will be found to have anticipated the wishes of your Honourable Court.

19. The embarrassment which we feel, and have expressed in a preceding part of this letter, relates to those districts and villages into which the ryotwarry system prescribed by your Honourable Court may still be introduced. It is essential, not merely to the success but even to the practicability of that system, that proprietary right, either temporary or permanent, should (as is urged in your Honourable Court's dispatch to which we have now the honour of replying) be conferrred upon the Ryot, and that the feeling of that right should be excited in his mind; and it is essential to the existence of that right and of that feeling, that a great reduction should be made in the assessment upon the lands, that assessment swallowing up, as it at present does, in all the districts except Malabar and Canara, the whole, or almost the whole of the landlord's rent, which alone constitutes the value, and in truth the essence, of proprietary right in the soil. The Ryots were formerly *compelled* to rent more land than they could cultivate, and by such means the revenues were kept up, although the country could not improve, but, on the contrary, was in a course of decline. The courts of justice have now relieved the Ryots from that grievous and unjustifiable oppression, and in that respect are, as they have been stated to your Honourable Court to be, unquestionably incompatible with a ryotwar system, on the only terms on which that system has ever hitherto been put in practice. The substitute for compulsion is inducement. By lowering the rate of assessment, the Ryots may be induced to cultivate the lands to the same extent to which they were formerly compelled to rent them. Whether the ryotwar system be or be not preferable to the other systems, on the grounds of justice and expediency, and whether, indeed, that system be or be not adopted, the measure of reducing the rate of assessment cannot fail to promote the happiness of the people, the prosperity of the country, and ultimately the interests of the Government. Other systems may be adopted without this measure, although every system must derive most material aid from it; but it is essential to the ryotwar system, which without it is absolutely impracticable. The measure is opposed only by a consideration of the loss of revenue with which it must, in the first instance, be attended. This consideration carries great weight with it, and combined with the positive instructions of your Honourable Court (framed, perhaps, without reference to such a consideration) to revert to the ryotwar system, wherever the authority of the Government may not be contrariwise committed, creates the embarrassment which we feel regarding the course of proceeding most proper to be pursued.

20. At present, we can only add, that our determination shall be formed in the spirit of your instructions, and with a view both to the immediate interests of the Company and to the object pointed out by your Honourable Court, of leaving matters as much as possible open to such a final decision regarding them, as your Honourable Court may see fit to adopt. We should not, in the mean time, have deemed it proper to withhold the hasty explanation which we have now afforded; but we shall be anxious to transmit to your Honourable Court, at an early period, the report which we are in expectation of receiving from the Board of Revenue upon the whole merits of the case, together with the further remarks with which we shall feel it our duty to accompany it.

21. It is with much satisfaction that we state to your Honourable Court, that in all the districts except three (Tinnevelly, Canara, and Ganjam), the season has this year opened most favourably, and, as far as it has yet advanced, affords grounds for expecting an abundant harvest.

22. It

Revenue Letter from Fort St. George, 25 Aug. 1813.

22. It appears, from the comparative statement of the collections up to the 30th of June, in the fusily which expired last month, and that which preceded it, that there has been an increase of collections in the last fusily to the amount of Pagodas 5,60,094 1 34.

We have the honour to be, with great respect, Honourable Sirs,
Your faithful humble servants,

(Signed) JOHN ABERCROMBY,
JAS. J. W. CASAMAIJOR,
JAS. STRANGE.

Fort St. George,
25th August 1813.

Postcript. Since this letter was written, we have received from the Board of Revenue a letter enclosing a Minute with regard to your Honourable Court's letter of the 16th of December last, and an Appendix to which the Minute refers. It is impossible for us, at present, to enter into a consideration of the contents of those papers, the dispatch of the Rose being so close at hand; but, in the belief that it would not be satisfactory to your Honourable Court, if any information of which we are possessed on the important subject to which they relate were withheld, we transmit copies of them as a number in the packet. Their contents will, of course, engage our immediate attention.

We also transmit a copy of the proceedings of the Sudder Adawlut, founded on the instructions referred to in the foregoing letter, which that court have just communicated to us, and which we shall proceed to take into consideration without delay.

(Signed) JOHN ABERCROMBY,
JAS. J. W. CASAMAIJOR,
JAS. STRANGE.

LETTER *from the* BOARD *of* REVENUE,

Dated the 16*th of August* 1813.

To his Excellency Lieutenant-General the Honourable John Abercromby,
Governor in Council.

Honourable Sir,

Letter from Board of Revenue, 16 Aug. 1813.

1. We have the honour to submit, for your Excellency's consideration, a minute which we have thought it necessary to record, with reference to the letter from the Honourable Court of Directors, dated the 16th December 1812, and of which a copy was transmitted to us in a letter from the Chief Secretary to Government, under date the 8th June last.

2. We have attempted, in this paper, to explain and justify the former conduct of the Board of Revenue on the various points which have drawn forth the expression of the Honourable Court's disapprobation; and we should be much gratified, if the explanations which we have afforded should appear to your Excellency in Council to be satisfactory.

3. In regard to the measure of reverting to the ryotwarry system, to which we have had occasion to allude, we propose to wait the final orders of your Excellency in Council; in the mean time we have issued instructions to the Collectors concerned, to suspend the conclusion of any engagements for the rent of the villages on lease.

We have the honour to be, Honourable Sir,
Your most obedient humble servants,

(Signed) ROBT. ALEXANDER
JOHN HODGSON,
WM. WAYTE.

Fort St. George,
16th August, 1813.

MINUTE *of the* BOARD OF REVENUE,

Dated the 5th August 1813.

Minute of Board of Revenue, 5 August 1813.

The letter from the Honourable Court of Directors, dated the 16th December 1812, having been referred by Government generally for the consideration of the Board of Revenue, and as many of the points which are noticed in that letter demand explanation, the Board have agreed to record, in the form of a Minute, the observations which have appeared to them to be necessary.

The subjects of the Honourable Court's letter may be reduced to the following heads.

1st. The conduct of the Board of Revenue in the preliminary steps which they took for the establishment of the decennial, and eventually perpetual lease.

2dly. The conduct of the Board in having proposed, and of Government in having acceded to such a settlement, in opposition to express orders from the Honourable Court.

3dly. The merits of the system, or plan of settlement proposed.

4thly. The question of the incompatibility of the Judicial system with the ryotwar mode of collection, and general remarks respecting the judicial establishment.

5thly. Official omissions.

The Conduct of the Board of Revenue in the preliminary Steps which they took for the Establishment of the Decennial and eventually Perpetual Lease.

The Honourable Court, after expressing their surprise that the Government should have determined to adopt an arrangement of this kind (the settlement by village leases for ten years and eventually in perpetuity), without having first informed them of the success which had attended the experiment already made of leases upon this principle for three years, proceed to observe,* that if any thing could add to their surprise, it would be the very extraordinary and unwarrantable discretion assumed by the Board of Revenue, in having of their own accord issued instructions to the Collectors of several districts to form village leases for the term prescribed, to become, at the expiration of such term, perpetual; and this, subject to no reservation whatever, rendering the permanency of such leases conditional, with reference to the eventual approbation of the Government at home.

The Honourable Court observe, that two reasons are assigned by the Board, in their general report of the 30th January 1812, for having acted in the manner they did. The first of these reasons is professedly given in the Board's own words, as follows: " It might possibly be considered, that discussions in-
" volving so important a measure as that which was in contemplation, should
" have been laid officially before the Honourable the Governor in Council, and
" his orders obtained previously to our issuing any instructions upon the subject
" to the Collectors. We remarked, if the early establishment of a system of
" permanency, upon the principles recommended, should receive the approba-
" tion of the Honourable the Governor in Council, of which, possessed as we
" were of his sentiments in favour of the measure, we entertained little doubt,
" it was obviously of importance that the Collectors should be in possession of
" instructions as soon as possible."

" We consider this statement," observe the Honourable Court, " to be most
" unsatisfactory;" but it is submitted to the Honourable Court, that this statement does not contain the substance of the explanation which was given by the Board in their report to Government, under date the 1st August 1811, and again recited in their general report of the 30th January 1812, in the words hereunder-stated.

" Par. 944. We remarked, that it might possibly be considered that discus-
" sions, involving so important a measure as that which was in contemplation,
" should have been laid officially before the Honourable the Governor in
" Council

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* Paragraph 4.

Minute of Board of Revenue, 5 August 1813.

" Council, and his orders obtained previously to our issuing any instructions " on the subject to the Collectors."

" 945. We begged leave, in explanation, to state, that much advantage " might, and no possible disadvantage could result from the course which we " had adopted. We observed, that the same preparatory steps must be taken " by the Collectors, whatever might be the term of the renewed lease, whether " temporary or perpetual; and that, if it should so happen that the reasons " which had been advanced in support of the latter should fail to meet with " concurrence, there was yet time to make known the same to the Collectors, " before any final engagements should have taken place.

" 946. On the other hand, we remarked, if the early establishment of a sys- " tem of permanency should receive the approbation of the Honourable the " Governor in Council, of which, possessed as we were of his sentiments in fa- " vour of the measure, we entertained little doubt, it was obviously of impor- " tance that the Collectors should be in possession of instructions as soon as " possible."

It will be seen, that the *substance* of the explanation which was furnished by the Board has been omitted in the extract inserted in the Honourable Court's letter. The explanation of the Board, as it was given by themselves, might have appeared, and may still, perhaps, appear to be unsatisfactory, but its force is evidently weakened by the omission.

" We consider this statement," observe the Honourable Court, " to be most " unsatisfactory; for, in the first place, we cannot conceive any good reason " why an earlier communication could not have been made to you by the Board, " so as to have received an answer in due time from you on the subject of the " arrangements to be made on the conclusion of the triennial leases; and, in " the next place, it is highly objectionable for the Board of Revenue, a subor- " dinate authority, to have proceeded to the adoption of decisive measures, in " a matter of so grave and serious a nature, on unofficial intimations made by " the members of Government. Such a line of proceeding is necessarily de- " structive of all responsibility, and cannot be too strongly disapproved and dis- " countenanced."

In regard to the first of the observations, which implies an improper delay in communicating with the Government, it is submitted, that the discussions respecting the renewal of the lease were commenced some months before its expiration *in any of the districts*. In some of the districts, the lease having commenced in fusily 1219 did not expire till the end of fusily 1221; but in others, where it commenced with fusily 1218, it expired at the end of fusily 1220, or July 1811. The first minute of the Board is recorded under date the 9th May 1811.

This minute did not, however, go to the length of conveying orders for carrying the proposed measure into effect: it was the commencement of the *discussion* of the subject. A copy of this minute was transmitted to different Collectors,* for the purpose of receiving the benefit of their judgment and experience, and of their sentiments, generally, on the plan of settlement proposed. The sentiments delivered by the Collector of Bellary † gave rise to the second minute of the Board, dated the 1st July 1811; and soon after replies were received from the Collectors of Cuddapah and the southern division of Arcot.‡ These minutes, with the whole of the correspondence, so far as it had then reached, were laid before Government, with a report under date the 1st August 1811.

It did not appear to the Board to be necessary to address Government in the first instance, or until the discussion had reached a certain point; but if, in the mean time, the matter of the pending discussion became the subject of unofficial communications with the members of the Government, the Board were not aware

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* See the undermentioned letters.—To Mr. Chaplin, 6th June 1811; to Mr. Ravenshaw, 24th ditto; to Mr. Grœme, 27th ditto.

† Letter from Mr. Chaplin, 18th June, in Consultation 24th June 1811.

‡ Letter from Mr. Ross, 30th June, in Consultation 4th July; and from Mr. Ravenshaw, 10th June, in Consultation 15th July.

Minute of Board of Revenue, 5 August 1818.

aware that they were deviating, in any material degree, from the usual mode of conducting public business. It was natural to converse upon so important an arrangement, and to become acquainted with opinions regarding it;* and, in so doing, the Board were certainly far from wishing to avoid responsibility.

It is admitted, that a *few days* prior to the dispatch of the report to Government of the 1st August, the last minute and correspondence were transmitted to certain of the Collectors,† with instructions to proceed to carry the proposed measure into execution. But in that part of the explanation of the Board which has been omitted, it is shewn that this was done to save time, and in the belief that some advantage might, while no possible disadvantage could result from it; for that whatever might be the term of the renewed lease, the same preparatory measures must be taken, and that if the sentiments of Government should not coincide with those of the Board on every point, it was of no consequence, as there was ample time to make known any orders, in disapproval or qualification of those instructions, before any final engagements should have taken place.

It is moreover to be observed, that this anticipation of authority applies to those districts only where the triennial lease had then recently expired. In the majority of the districts the lease had not expired; nor were any orders issued until after the discussions had terminated, and the resolutions of Government had been passed: and where orders were issued for the purpose of saving time, it has been shewn that they were issued only a few days before the discussions were laid before Government.

The Board trust, that the explanation thus afforded will exonerate them from the blame which has been imputed to them for having taken too much on themselves, or for having improperly delayed to report to Government the measures pursued.

The Honourable Court proceed to observe,‡ that " the *other* reason ad- " duced by the Board for having taken upon themselves to authorize the de- " cennial leases to be considered as permanent on the expiration of them, " without any reference to the final approbation of the Government at home," is that the orders from us " tending," as they express it, " to prohibit the fur- " ther extension of a permanent settlement without their authority, related to " the zemindarry settlement, the extension of which was not contemplated."

The Board remarked, in their report to Government of the 1st August 1811, as recited in their subsequent general report of the 30th January 1812, § that the permanent settlement, to which the prohibitory orders of the Honourable Court referred, was the zemindarry settlement, the extension of which was not contemplated; but this remark was merely a prelude to other observations, explanatory of the preference of the plan of settlement proposed over a zemindarry settlement. It was not intended to adduce this incidental observation as a reason *for having taken upon themselves* to authorize the decennial lease. The extent to which the Board did actually take upon themselves to issue orders has been stated, and their reasons have been detailed, as originally given by themselves.||

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* The Chief Secretary, it should be observed, was at this time officiating as a member of the Board of Revenue.

† The orders to Mr. Ross were dispatched under date the 18th July; to Mr. Grœme and Mr. Ravenshaw, under date the 25th July; and to Mr. Garrow, under date the 29th July.

‡ Paragraph 5.

§ General Report, 30th January 1812, paragraph 947. " We observe that it was not unknown " to us, that orders existed from the Honourable Court of Directors, tending to prohibit the further " extension of a permanent settlement without authority. The permanent settlement, however, to " which these orders had reference, we remarked, was the zemindarry settlement, the extension " of which was not contemplated."

|| General Report, 30th January, paragraph 948. " The settlement which we proposed did not, " we explained, like the zemindarry settlement, involve a large remission or abatement of revenue, " for the purpose of giving a value or property to the tenure We proposed merely to fix the " public demand, in the confident hope of thereby giving such an impulse to industry, as should " enable them, with whom the settlement was concluded, to acquire a property in the soil."——

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The remark, that the permanent settlement to which the Honourable Court's orders had reference was the zemindarry settlement, is so far borne out, as that no other kind of permanent settlement had ever been in agitation up to the time at which those orders were written; and as the mode of settlement proposed did not, like the zemindarry settlement, involve any direct remission or abatement, and was moreover supposed to be free from many of the objections to which that kind of settlement had been held to be liable, it was thought that the orders of the Honourable Court could not be applicable, in the same degree, to the one as to the other; and this was all that the Board meant to convey in the remark alluded to by the Honourable Court.

Before entering upon a reply to the strictures of the Honourable Court upon the second head, viz. " the conduct of the Board in having proposed, and of " Government in having acceded to such a settlement, in opposition to express " orders from the Honourable Court," a few words are necessary, with reference to the preliminary observation of the Court already quoted,* expressive of their surprise that the Government should have determined to adopt an arrangement of this kind, without having first informed them of the success that had attended the experiment already made of leases upon this principle for three years, and thereby have enabled the Court to have conveyed to the Government their final orders.

The Board beg leave to submit, that as the lease was for three years only, its success could not be known till the third, or at least till the second year of the lease. The reports from many districts were not received till after the commencement of the second year. As their reports were received they were discussed and reported on. Under the most favourable combination of circumstances, it would appear nearly impossible to receive the instructions of the Honourable Court before the expiration of the lease: on the expiration of the lease, it became necessary, therefore, to provide for the security of the revenue on some plan or other. The plan adopted may be liable to objection; but the Board trust they have shewn that it was necessary to adopt some plan, without waiting for the orders of the Honourable Court, because it has been deemed inexpedient to revert to the ryotwar system, and because the evils of a short lease had been recently experienced.

The Conduct of the Board of Revenue in having proposed, and of Government in having acceded to such a Settlement, in opposition to express Orders from the Honourable Court.

The reasons and motives that influenced the conduct of the Board of Revenue in regard to the preliminary steps which were taken for the establishment of the decennial, and eventually perpetual lease, have been already explained; and it has been shewn, that it was not practicable to wait for the receipt of the Honourable Court's instructions previously to the having recourse to *some* new measure for the security of the revenue. What that measure ought to have been, is a question which admits of considerable latitude of opinion; but if it can be shewn, that the proceedings which have taken place were such as preceding measures and actual circumstances naturally dictated, that they are to be justified on grounds of expediency, and that in the manner of their execution the spirit of former orders from the Honourable Court was neither openly violated nor improperly neglected, the Board trust that their conduct will appear to the Honourable Court to be less reprehensible, if not altogether free from blame.

In the consideration of these points it is necessary to remark, that seven years have now elapsed since the system denominated the ryotwar began to be abandoned. The Committee which assembled in Tanjore in the year 1806, pointed

949. " Under the zemindarry settlement moreover we observed, the abatement granted to the " Zemindar did not reach the landholder or actual cultivator. The settlement which we proposed, " on the contrary, immediately affected the principal cultivators with whom it was to be concluded, " and the advantages resulting from it were not diverted from the land, but would go to the augmentation of agricultural stock."

* Paragraph 4.

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pointed out its inapplicability to wet lands,[*] of which the cultivation of that province almost exclusively consists. A ryotwar settlement had, in fact, never been strictly established in Tanjore: a fixed money rent had been substituted for a division of the produce, but the settlement, whether payable in kind or in money, partook of the nature of a village settlement, and the amount was annually determined with reference to the state of the season. In consequence of the recommendation of the Committee, the term of the settlement, from being annual, was extended by Government to three years.[†]

To this change succeeded an elaborate inquiry into the merits and demerits of the ryotwar mode of settlement as a general system. The subject was first brought forward, and was very fully treated, by one of the gentlemen who composed the Tanjore Committee (Mr. Hodgson), in the reports which he submitted upon the districts which he visited after quitting Tanjore. These reports were transmitted by Government to the Board of Revenue towards the close of the year 1807,[‡] with directions to report on the expediency of relinquishing the ryotwar system, and of substituting for it some plan of settlement approximating more nearly to that of estates permanently assessed.

The Report of the Board of Revenue, dated the 25th April 1808, was followed by the general abandonment of the "ryotwar," and the establishment of the system of village rents on lease for three years, and the measure was declaredly intended to be preparatory to the introduction of a permanent settlement.[§]

The Honourable Court of Directors, in their letter under date the 30th August 1809,[||] adverting to the triennial village lease settlement of Tanjore, approve of the measure, but express their opinion that five years would have been the preferable period for the lease. In the same letter,[**] with reference to Mr. Hodgson's report on the Coimbatore district, the Honourable Court seem inclined to coincide in Mr. Hodgson's opinions respecting the expediency of discontinuing the kulwar or ryotwar settlement, and conclude with recommending a settlement on lease for five years. The opinions of the Honourable Court upon the inexpediency of continuing the ryotwar system are more decisively expressed in another part of the same letter,[††] wherein, after noticing the explanations furnished by Colonel Munro relative to the mode by which that kind of settlement was conducted by him in the Ceded Districts, they observe that, "on the whole, although we continue in the opinion expressed in our
" Revenue letter of the 6th November 1805, that the kulwar system, intelli-
" gently followed up, is well calculated to discover the resources of a
" country, yet we also think that, after it has answered that end, it is not to
" be preferred for constant practice; and the doubt which Lieutenant Colonel
" Munro has properly stated, whether it be equally well fitted for the improve-
" ment of a country as the discovery of its actual resources, we are strongly
" inclined to believe is to be resolved in the negative."

In their letter, under date the 24th April 1811, the Honourable Court refer incidentally to the measure of establishing village rents on lease in lieu of the ryotwar;

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[*] It should be borne in mind, that the Ceded Districts of 1792 settled ryotwar by Colonel Read, and the Ceded Districts of 1800 settled ryotwar by Colonel Munro, have a very small proportion of wet lands.

[†] The Committee recommended five years: three years was the term adopted by Government.

[‡] Letter from the Secretary to Government, dated 28th November and 5th December 1807.

[§] Extract from the Report to Government, dated 25th April 1808. Par. 44. "We hesitated whe-
" ther to recommend a period of three or five years. A farm of five years would encourage improve-
" ment, but a farm of three years will not depress the spirit of agriculture, while it will admit
" easily of a transition to a permanent settlement, or to an extended term of lease."——Extract from the Reply of Government, dated 25th May 1808 Par. 9. "The Governor in Council en-
" tirely concurs in the reasons which you have stated in favour of the measure of concluding a
" village rent in the Ceded Districts, as also in the other districts not permanently settled, for
" the period of three years. This mode of settlement appears to accord with the long established
" usage of the country; to be compatible with its progressive improvement; to be adapted to the
" established system of internal judicature, and to have the advantage of facilitating the *future*
" introduction of the permanent settlement."

[||] See Appendix, No. I. [**] Appendix, No. II. [††] Appendix, No. III.

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ryotwar; and the only point to which they appear to have had any objection is the shortness of the lease. "A settlement for so short a period as three years," they observe, "though it may be acquiesced in as an experiment, or as an "allowable step in the progress of gradual transition from one system to "another, cannot be commended on any principle of large and permanent "policy."*

In another part of the same letter, the Honourable Court, with reference to a proposition contained in Mr. Hodgson's report upon Tinnevelly, for the establishment in that province of rents by mootahs, or districts consisting of several villages, declare their objections to that mode of settlement, "at least in the "first instance,"† and their preference to the system of village rents, which they desire may accordingly be established as in Tanjore, "with this difference, "that leases shall be granted for five instead of three years."‡

It was not, however, until more recently, that the Honourable Court replied directly to the communication which was made to them in 1808, respecting the general introduction of village rents on lease. Their observations on the subject are contained in the extract annexed.§ This letter, dated the 18th December 1811, reached the Board of Revenue in July 1812.||

In this letter the Honourable Court promise a fuller communication of their sentiments at a future period. In the mean time, they express their approval generally of the village leases, and (though somewhat in opposition to the opinion given in some of their preceding letters) they express their approval also of the short term of the lease, "as admitting of an earlier correction of "errors."

Regarding permanency, "We observe," say the Court, "that these leases "are intended as preparatory to the conclusion of permanent settlements: we "desire it, however, to be understood by you, that we are by no means "anxious for the early adoption of that system in any part of our territories to "which it has not been hitherto extended." The Court proceed to observe, that they have always entertained and expressed a full persuasion, that before any settlements are formed, intended for permanency, it is highly necessary that the most correct knowledge which it is practicable to obtain should be acquired, respecting the actual state and resources of the lands, their capacities of improvement, and of the tenures and rights of individuals. Their opinion on this point, they remark, has derived no small confirmation from the experience which, they are sorry to say, has been recently afforded of the frequent failure of assessments formed on the principle of permanency;** and they close their observations with restricting the Government from concluding any settlement of a district in perpetuity, without having previously received their specific sanction for that purpose, which, they say, they shall not grant, until they are put in possession of every information necessary to direct their judgment in a matter of such essential concern.

The orders here last recited were received at a time when considerable progress had been already made in the renewal of the village settlements on lease for ten years, to become eventually permanent. How far these orders ought to have affected the proceedings then in progress, may admit of discussion. The question now under consideration relates, however, to the actual proceedings of the Board of Revenue and of the Government, prior to the receipt of these orders.

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* Appendix, No. IV. † Appendix, No. V.

‡ It may be remarked, in illustration of the difficulty of prescribing successfully in England the detail of proceedings in India, that nearly three years before these orders were written, a village lease settlement had been established in Tinnevelly, and that at the time of their being written, the lease was on the point of expiring.

§ Appendix, No. VI.

|| Enclosure in letter from Mr. Hill, 22d June, in Consultations, 6th July 1812.

** It is to be noted, that these failures arose chiefly from over assessment, which can have no reference to the system. A ryotwar rent, or village rent, must experience failure from the same cause.

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It will, no doubt, be admitted, that it became the duty of the Board to look to the security of the revenue of those provinces in which the triennial lease was about to expire. It was obviously necessary to provide (and that soon) for the settlement, in some way or other, of the land revenue of those provinces. The Board found themselves called upon to act, to recommend some plan of settlement, and a sense of duty led them to recommend that plan which appeared to them to be most likely to succeed, or to be attended with the least disadvantage and loss.

The system of annual ryotwarry settlements, it has been seen, had been relinquished after full and mature deliberation, and with the acknowledged view of preparing the way for a permanent assessment: it has been also seen, that the sentiments of the Honourable Court of Directors as expressed in their letters were favourable to the change, though accompanied with restrictions in regard to not fixing the assessment until all the previous information should be submitted to them. The Board of Revenue might therefore be pardoned, if the measure of recurring to the ryotwarry system scarcely entered into their contemplation, even though they had not been, as they in reality were, confirmed in their conviction of the justness of the grounds upon which it had been abandoned. The renewal of the leases appeared, in fact, to the Board, to be not only expedient in itself, but to be an almost necessary consequence of the measures which had preceded, and which had received the sanction of the Honourable Court.

It is not necessary here to repeat what has been already so fully urged in favour of the early establishment of a system of permanency. The minutes of the Board of the 9th May and 1st July, their report to Government of the 1st August, and the proceedings of the Governor in Council of the 31st December 1811, were before the Honourable Court at the time their present dispatch was written. The Board conclude, therefore, that they failed to convince the Honourable Court of the expediency of declaring the lease permanent. There may, it is true, be room for doubting the policy of fixing for ever the public demand upon the lands, and there may be still greater room for doubting that the time and manner of proceeding were, the former the most convenient, and the latter the best which could be adopted. These are points which, from their nature, must always admit of a difference of opinion. But the Board submit, *that the renewal of the leases* was, under all the circumstances stated, a necessary measure, and not repugnant to the orders of the Honourable Court; and farther, that their renewal for a long term was preferable to their renewal for a short one: that it was expedient, on every ground, that the Government should bind itself not to raise its demand (universally allowed to be sufficiently heavy) for a considerable period to come, and that the people should be convinced that the Government would adhere to its resolution. In so far, therefore, as the proceedings of the Board and of Government did not extend beyond the renewal of the lease for a period of ten years, it is hoped that these proceedings will not be considered liable to objection.

It remains to consider, whether the Board of Revenue are justly liable, and in what degree, to the censure passed on their conduct for acting in opposition to the orders of the Honourable Court, in respect to rendering the settlement eventually permanent. The merits of the plan proposed by the Board do not enter into the consideration of this question. The plan may or may not be a good one; it may or may not be the best which could have been suggested. This forms a subject of consideration altogether distinct: the point here at issue turns simply on the imputed act of disobedience of orders.

It is not easy to anticipate any motive which should have induced the Board of Revenue wilfully to disobey the positive instructions of the Honourable Court of Directors. Interest could not furnish the motive; that, as well as their duty, would point to a different direction. It will be admitted, however, that orders are liable to be misunderstood; and, in the present instance, the then Board may perhaps be justly charged with misconstruction of orders: possibly also it may appear, that the misconstruction was such as ought not to have taken place, that it must have proceeded from the want of due attention to the orders, rather than from any inaccuracy or defect in their expression. But the Board may be permitted to disclaim intentional disobedience of orders.

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The impression which the orders in question conveyed to the minds of the Board was, not that it was the desire of the Court that no steps should be taken towards forming a permanent settlement without their previous sanction, but that no permanent settlement should be actually concluded without such sanction.

With respect to the orders of the 11th February 1801, which are quoted amongst others as evincing " a disposition more and more adverse to any early " proceedings for extending the measure" of a permanent settlement, they will be found to have given the sanction of the Honourable Court to the permanent settlement then in agitation, but accompanied with a desire that great caution should be used in carrying the measure into effect. A copy of this letter, which is not long, is subjoined.*

The only orders of which the Board were aware, as bearing upon the subject, are those from which extracts are inserted in the present letter from the Honourable Court: the first dated the 21st July 1802, directed that a permanent settlement of Malabar, Canara, and the Ceded Districts should not be concluded, " until all the previous measures leading thereto shall have been specially " reported to us, accompanied by every possible information" that can be procured upon the subject.

In the second letter, dated the 10th April 1804, it is observed, " we have " already directed that a permanent settlement of the lands of those districts " be not carried into execution without our previous sanction, which direction " we now repeat," adding, " we much fear that the state of those countries, " and the defective information which we at present possess of their real re- " sources, or what they would produce under proper management, will not " admit of the introduction of a fair and adequate settlement for some time to " come."

The revenue in these provinces, owing to the comparative moderation of the assessment, having been hitherto collected without those difficulties experienced in other districts, no new measure was necessary with respect to them, but with respect to the Ceded Districts, it was considered that a necessity did exist, on the expiration of the triennial lease, for adopting a more settled and permanent mode of collection. The information obtained by Colonel Munro's survey of these districts, and from subsequent experience, was considered sufficient to enable the Government to determine an adequate settlement; and it was thought that there was little room to hope, that much better information with respect to the value of the country would ever be acquired.

There existed, in the opinion of the Board, every reason to be satisfied that the actual resources of the Ceded Districts, as well as of the districts generally, had been sufficiently developed. The land revenue, so far from being below, considerably exceeded the just proportion which it ought to bear to the actual resources. These sentiments have been often repeated in substance, as well by the Collectors as by the Board. It has been further stated, that the revenue so raised has for some years pressed hard upon the country, that no increase was expected, but that a diminution was rather to be apprehended; and it was considered, under these circumstances, that to fix the ultimate demand upon the lands was the measure by which not only the general interests, but the immediate pecuniary interests of the Government would be best consulted.

In the last letter to which the Honourable Court refer, dated the 30th August 1809, they direct that the orders conveyed in their two preceding letters may be considered to be still in force, " prohibiting," as is there stated, " the conclusion of a permanent settlement in these districts (Malabar, Canara, " and the Ceded Districts) without their previous sanction."

If this letter had reached the Board (which in fact it did not) before the arrangements had been made, and orders issued for renewing the lease and rendering it conditionally and eventually perpetual, still, under the impression which was entertained respecting the intention of the original orders, to which these merely referred, joined to the necessity which was considered to exist for some

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* Appendix, No. 7.

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some decisive course of proceeding, the Board would not, it is probable, have thought that they would act improperly in pursuing the course which has been actually adopted.

The orders subsequent to those dated the 21st July 1802, in each case expressly referred to those orders, which directed that the permanent settlement of certain specified districts should not be concluded until all the previous measures leading thereto should have been specially reported to the Court, accompanied by every possible information that could be procured on the subject.

The course pursued has been as follows. A decennial settlement has been formed, which after having been examined, revised, and confirmed, it was intended should be rendered perpetual, only so far as depended on this Government, leaving it to the Honourable Court of Directors either to refuse their sanction to it altogether, as a perpetual settlement, or to propose such other terms or stipulations as on deliberate consideration might appear to them to be proper.

In regard to the revision of the settlement, and its confirmation by Government, it was and is intended that every possible care should be used to guard against error. It has been proposed, that the confirmation should not for some time be formally communicated: and, among other stipulations for guarding against error, it is proposed that engagements which may hereafter prove to have been collusive, or founded upon fraudulent grounds, shall be liable to be cancelled.*

It was intended, that each individual settlement thus formed, should be "especially reported to the Court, accompanied by every possible information "that could be procured on the subject." It was further intended, as already stated, that each individual settlement should be subject to the Honourable Court's approval or rejection: a course of proceeding which, though it may possibly appear to overstep the letter, was thought to be consistent with the spirit of their orders.

The Honourable Court have deemed it expedient to refuse their assent to this proceeding *in limine*, without waiting to examine the result of particular settlements. No material inconvenience, however, of which the Board are aware, is likely to result from this refusal. The settlements which have been formed, or are yet in progress, will now no longer be regarded as eventually perpetual, but merely as decennial. The Board trust, that by this it will not be found the public interests have been compromised: on the contrary, they are convinced that no settlement short of decennial settlement would prove equally advantageous to all parties concerned.

It may be said, that what has been done prevents the execution of the desire of the Honourable Court for the immediate re-establishment of the Ryotwar system; but as that system had been abandoned with the concurrence of Government and the approbation of the Honourable Court, the Board submit that they could not anticipate the intention to recur to that system.

The Merits of the System or Plan of Settlement proposed.

The Honourable Court having delivered their sentiments regarding the plan of settlement proposed, after having, it is presumed, weighed all the reasons stated in its favour, it is not the intention of the Board to repeat what has been already so amply recorded, further than may be necessary in explanation, or in answer to the remarks of the Honourable Court.

The Honourable Court commence with observing,† that the doubts which they entertained upon "this very interesting subject," (the permanent settlement) have been strengthened by a recent communication from the Supreme Government, in which it is stated that errors of considerable magnitude had been committed in forming the permanent settlement of the lands under the Bengal presidency, and that their attention has been arrested, in a still greater degree,

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* See Proceedings on the Settlement of the Southern Division of Arcot, dated 25th March 1813.

† Paragraphs 7, 8, and 9.

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degree, by the judgment passed by this Government against the Mootahdarry system. But while the Honourable Court express their concurrence in that judgment, they observe that they cannot distinguish any substantial difference between the Mootahdarry system and the system of village rents proposed by the Board; that under the Mootahdarry system the Potail of a particular village became by creation, or was at least eligible to become a Mootahdar or Zemindar, with power and authority over the other Potails and all the landholders of the villages within his mootah; that in the plan of village leases, the situation of Potail is changed from that of being the headman and hereditary officer of the village, in which there may be and generally are other proprietors, into a tenant *in capite* of all the village, the other proprietors becoming accountable to him, and therefore falling into the situation of under-tenants; that the difference, therefore, between the two systems appears to be in degree, not in principle, both having a tendency to affect the feelings and rights of the small landed proprietors.

The Honourable Court's letter next contains observations regarding the importance of providing for the protection of the Ryots, by compelling Zemindars to grant pottahs, and comments upon the impropriety of one of the rules prescribed for the formation of the quinquennial lease of Tanjore, which admitted of the setting aside such Meerassadars as might refuse to accede to the settlement, and granting the rent to others. In paragraph 12, the Honourable Court recite former orders respecting Malabar and Canara,* " to " shew that as soon as they were apprized that individual proprietary rights " existed in any portion of the territories under this Government, they were " most anxiously desirous that they should be respected and maintained."

" As far as we can collect from your correspondence," observe the Honourable Court,† " you seem to have been principally induced to propose the settle- " ment upon village leases on account of the supposed incompatibility of the " judicial system (which had been recently established in the unsettled dis- " tricts) with the ryotwar mode of collection." The Honourable Court then proceed to discuss the judicial system at considerable length,‡ noticing its great expense, and the principal of its supposed defects: after which they revert to the subject of the ryotwar system,§ and quote the suffrages of Colonel Munro, Mr. Thackeray, and Mr. Place,‖ in its favour.

" The example of Canara, "observe the Honourable Court,¶ " may be ad- " duced in corroboration of what we have advanced from other authorities. " This province appears, from the reports of the Collectors, to have arrived " at a high state of improvement, and its inhabitants to be in possession of " the substantial benefits which invariably accompany the independent feelings " of proprietary right and personal security. The beneficial influence of the " ryotwar system may be considered to have been brought to a most satisfac- " tory demonstration in Canara, and we are strongly encouraged, by the ex- " amination we have made into the official communications of your Collec- " tors, to hope that the adoption of that system in the unsettled districts " would, at no great distance of time, produce a spirit of industry, an ex- " tension of agricultural undertakings, and with it an augmentation of the " public revenue, similar to what has taken place in Canara."

An extract is next given from a minute recorded by Lord William Bentinck in 1806,** illustrative of his sentiments in favour of a ryotwarry permanent settlement, with reference to the actual state of landed property in Canara. Mr. Thackeray's report is also referred to, and great stress appears to be laid on the success of Colonel Munro's administration in the Ceded Districts, under the operation of the ryotwar mode of management, under which " a mass of " revenue, amounting to Star Pagodas 119,90,419 had been collected, with a " remission on the whole of only Star Pagodas 3,415.

" In addition to the practical illustrations here exhibited of the wisdom " and efficiency of this system of revenue," the Honourable Court proceed to notice

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* See paragraph 13. † Paragraph 15. ‡ Paragraphs 15 to 22. § Paragraphs 22 to 25.

‖ A ryotwar settlement was never established in the Jaghire, either by Mr. Place or any of his successors.

¶ Paragraph 26. ** Paragraph 27 to 29.

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notice two other considerations which influence their minds in its favour: the first, that it secures what they conceive can, under no other system, be effectually secured, the eventual advantage of an adequate revenue from the waste lands, from which they deem it not unreasonable to expect, from past experience, " a considerable and annually increasing augmentation to the public resources;" the other, that the ryotwar system consorts better with the Hindoo law of inheritance, which admits of an equal division of property among the male children, a rule which, it is observed, must, even though opposed by artificial restraints, in direct variance with the established law of Indian inheritance, tend to render the arrangements of permanent village rents only temporary; for that, in a few generations, the proprietary rights in the hereditary farm would become so divided, as to bring things to a state similar to that in which they would be from the beginning under the ryotwar system, with the additional inconvenience, that there would be two descriptions of property dividing and subdividing, viz. the property of the hereditary farmer of the revenue, whom we shall create, and the territorial property of the Meerassadars and other cultivators.

This, it is believed, is a correct outline of the remarks contained in the Honourable Court's letter, relative to the plan of settlement proposed by the Board, and on which is founded their directions to the Government, " that in " all the provinces that may be unsettled when this dispatch shall reach them, " the principle of the ryotwar settlement, as it is termed, shall be acted upon; " that where the village rents upon any other principle shall have been established, the leases shall be declared terminable at the expiration of the " period for which they may have been granted; and that (if such a measure be not already adopted) an express stipulation be made, requiring the " issue of pottahs by the renters to the Ryots, on pain of forfeiting their " leases."*

Adopting the sentiments recorded by Lord William Bentinck in the year 1806, it appears that the Honourable Court have taken Canara as the great " landmark by which" they hope " to trace out those principles and regulations which might be applicable to the unsettled districts where the permanent tenures are to be introduced." So far as Canara is concerned, as well as the adjoining province of Malabar, nothing has been done in contravention of these views. In these provinces, where the land-tax is happily so moderate that private property in the soil is still preserved, it might perhaps be found practicable to form a ryotwarry permanent settlement without any great sacrifice of revenue. Accordingly, these provinces were excepted from the operation of the general arrangement by which the triennial lease, and subsequently the decennial lease, has been elsewhere established: the system of management has remained unchanged, because no change was immediately required.

In Malabar and Canara, the landlords, after paying the land-tax, enjoy in many cases a clear rent, amounting to forty or fifty per cent. of the net produce or rent of their estates. The land is saleable property, and the landlords, so far from ever wishing to relinquish their estates, will on no account part with them, unless obliged by the most urgent necessity.

In the Ceded Districts, as well as in many districts below the Ghauts, the case is widely different. The Ryots are in general indigent farmers, who under the ryotwarry settlement paid the whole, or nearly the whole of the landlord's rent, or net produce, to Government. The rent was so high, that only the better sort of farmers could pay the full amount in ordinary seasons. The jummabundy, or annual adjustment of the rent, was not made until the season was so far advanced that a good estimate could be formed of the produce of the harvest; and it was necessary and usual to make deductions from the rent at the time of settling the jummabundy, or to grant remissions afterwards, wherever there was a bad crop, or other misfortune occurred.

Under this system, the skill and judgment of the Collectors in forming the annual settlement was principally exerted in ascertaining and allowing the deductions from the full rent which the circumstances of each village and Ryot actually required, and his vigilance employed in not allowing the Ryots, in collusion

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* Paragraph 33.

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collusion with the revenue servants, to impose upon him, and obtain deductions where they were not absolutely necessary. The application of the field assessment to the extent of land actually brought into cultivation was the professed rule by which the amount of a ryotwar settlement was regulated: but the supposed means of the Ryots were also considered, and according to the opinion which was formed of those means the payment of the rent was enforced, sometimes on the land actually cultivated only, and sometimes on the land agreed to be *occupied* at the commencement of the season, whether it was afterwards cultivated or not. It is obvious how much the success of such a system must depend on the personal qualifications of the persons intrusted with its superintendence, and how uncertain, therefore, must be its correct application. Rigour might exact more than ought to be taken, while incapacity or negligence might be the cause of almost indefinite loss.

It may here be observed, by the way, that the manner of settling the jummabundy above described, accounts sufficiently for the apparent phenomenon which has so particularly attracted the attention of the Honourable Court, of a mass of revenue, amounting to Pagodas 1,19,90,419, having been collected, with a balance of Pagodas 3,415 only.

The ryotwarry system, as administered in the Ceded Districts and some other provinces, was, in fact, incompatible with the existence of balances. Nothing was entered in the jummabundy but what it had been ascertained could be collected, and what indeed had, for the most part, been realized before the jummabundy accounts were closed. The demand was not, as under a permanent or a lease settlement, a definite sum, for the collection of which the Collector is in a certain degree answerable, and of which the portion uncollected must appear as a balance, but the demand being annually determined by the Collector himself, was regulated by the means of payment. It was to no purpose to enter as a demand what it was pretty certain could not be collected, and no discreet Collector ever did it. The jummabundy accounts in the Ceded Districts were always dispatched towards the end of May, and reached the Board in the beginning of June; and though the last kist still remained to be realized, yet, as the nature of the season and means of the people had been ascertained, and as the Ryots of the whole village were moreover held jointly as well as severally responsible, as each individual was exposed to a second assessment, on account of his neighbour's failure, it was next to impossible that any balances should accrue. The few trifling sums that did actually appear as balances arose from particular circumstances; such as the unforeseen death or desertion of an occasional Ryot, for which it might not, in certain cases, have been thought just to tax the village.

The practice which has universally prevailed, excepting in the provinces of Malabar and Canara,* of making advances to the farmers under the denomination of tuccavy, to enable them to carry on their cultivation and to pay the rent of their lands, is of itself a sufficient proof of their general poverty. Colonel Munro indeed maintains, though there are grounds for differing in opinion with him in that respect, that "private landed property in the soil "has never existed in India, excepting on the Malabar coast."†

In another part of the same report in which this position is advanced, he observes:‡ "In the Ceded Districts, and throughout the Deccan, the Ryot has "little or no property in land: he does not even claim it. He is so far from "asserting either a proprietary or possessory right, that he is always ready to "relinquish his land, and take some other which he supposes is lighter "assessed. All land is supposed to revert to Government at the end of every "year, to be distributed as it may think proper; and land is accordingly some"times taken from one and given to another who is willing to pay a higher "rent. If the power is exercised with caution, it is not from the fear of vio"lating any possessory right but of losing revenue, for the assessment is gene-

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* In Canara advances are granted to some of the poorer Ryots, but to a small amount: in Malabar the practice is unknown.

† Report dated the 15th August 1807, paragraph 2.

‡ Paragraph 16.

" rally so high that if the Ryot is dispossessed the same rent can seldom be " got from a new one."

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Under the ryotwarry mode of settlement, and before the new system of laws had begun to be understood, it had been usual to compel the Ryots to cultivate the land, or at least to pay rent for a certain extent of land whether cultivated or not. In his report, dated the 25th August 1805,* Colonel Munro estimates the proportion of extra land which the Ryots were obliged to occupy, but could not cultivate properly for want of stock, to be not less than ten or twelve per cent. of the whole of the land in cultivation; and he states, that if every restraint upon their inclination were removed, they would probably thow up one-fourth of the land in cultivation. In another part of the said report he observes, " The same causes which make land unsaleable, and several others, concur to render it impracticable to establish a lease for a term " of years, and far less a permanent settlement, *with the Ryots individually.* " Many of them are so poor, that it is always doubtful whether they will next " year be in the rank of cultivators or labourers, and few of them are so rich " as not to be liable to be forced, by one or two bad seasons, to throw up a " considerable part of their farms. The loss of a bullock, or of a member of " the family who worked in the field, or confinement by a fit of sickness, frequently disable them from paying their usual rent the ensuing year."

Under circumstances like these, it was, and must obviously continue to be, impracticable to introduce the ryotwarry system, as it prevails in Malabar and Canara, without granting a large remission of rent: such a remission as shall be calculated to put the poor farmer in other provinces upon nearly the same footing as the landlords in Malabar and Canara. Indeed, in all the plans ever contemplated for a permanent ryotwar settlement, a considerable remission of the land-rent was considered to be the necessary and fundamental principle of such a system, without which it could not be expected to succeed.

The fundamental principle of the plan recommended by Colonel Munro, in the year 1807,† was a reduction of Pagodas 3,84,980 on the collections of fusily 1215; a plan which, in their report to Government, under date the 25th April 1808, the Board of Revenue observed " was not less applicable to " all the districts as yet unsettled than to the Ceded Districts; and that if " the exigencies of the Government allowed of so great a sacrifice as a remission on the present standard rents to the extent of twenty-five per cent., or " even of fifteen per cent., they should consider the measure highly advisable, " and calculated to produce great ulterior advantages."

If this plan had been adopted by the Government, more especially at that period of financial difficulty, there is every probability that it would have drawn upon them the severe reprehension of the Honourable Court. The Government thought it imprudent to venture on so large a sacrifice, however satisfied they might have been that it would be only temporary; and they resolved on the adoption of the village lease system, as a measure preparatory to a permanent settlement, and which (the article of permanency excepted), it has been seen, subsequently received the approval of the Honourable Court.

The operation of the new system of laws had already begun to be understood, and during the period of the first or triennial lease was more extensively felt. The Ryots refused to cultivate more land or pay more rent than their interest or inclination dictated. The competition among the renters, during the triennial lease, had further tended to produce this effect, by opening a free market for the stock and labour of the Ryots; so that many of the renters had suffered, and some had been ruined, by the favourable terms which the Ryots had exacted, or by the desertion of the Ryots in case of refusal; and on the expiration of the lease it was apprehended, in consequence of the emancipation of the Ryots, that whether the leases were renewed, or an attempt made to recur to the ryotwar settlement, a considerable loss of revenue would ensue.

It was considered to be contrary to the spirit of the laws which had been enacted for the Government of India, and contrary to the intentions of the Honourable Court and the Legislature at home, as well as contrary to the general

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* Paragraph 24.

† Report dated 15th August 1807.

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general principles of justice and policy, to attempt to revive, for the sake of keeping up the revenue, the restraints upon the freedom of the Ryots, which had been just removed, and that it only remained, therefore, either to relinquish a large portion of the land revenue, or to endeavour to substitute some other principle for compulsion.

The Board of Revenue pointed out these difficulties to the Government. The arbitrary power with which the Collectors had been heretofore invested, and the various local investigations which had taken place during the existence of that power, it was believed, had in general sufficiently developed the resources of the country, and that no increase of revenue, nor much useful information, was to be expected from a continuance of those investigations. The object, in short, was to devise a plan for securing the revenue from defalcation. Independently of other considerations, which had originally led to the abolition of the ryotwarry system, it was thought that it would not be practicable to recur to that system without a considerable immediate reduction of revenue.* To have renewed the lease for another term of three years would have been acting in opposition to experience. The short period of the triennial lease had been productive of much mischief:† indeed, there were sufficient reasons to be satisfied, that few of the landholders would have consented to a renewal of the lease for a similar term without reductions. It was considered that a septennial would be preferable to a triennial, and a decennial to a septennial settlement; but it was believed that, at the end of any temporary settlement, no augmentation of revenue could be reasonably expected. The Board of Revenue, under these circumstances, recommended the plan which has been disapproved by the Honourable Court, the decennial settlement to become eventually permanent; in the hope and belief, that, by limiting the demands of the Government upon the whole lands of the villages, the prospect of enjoying the produce of their improvements would so stimulate the industry of the Ryots, as not only to secure the due payment of the present revenue, but also, in the course of time, to create a landholder's rent, similar to that which already exists in Malabar and Canara.

And here it may be observed, that the fixing of the assessment upon the villages was not considered to be wholly incompatible with a future increase of revenue; for it was contemplated that occasions would offer for the secure disbursement of public money in useful undertakings, having for their object the extension of agriculture, in which case the Government would participate in the improvement, by a reasonably proportionate increase or advance in the amount of the assessment.

With respect to the observation contained in the Honourable Court's letter,‡ relative to the exclusion from the settlement of such of the Meerassadars of Tanjore as might refuse to accede to the terms offered, it is to be remarked, in the first place, that the passage quoted by the Honourable Court did not relate to the measure of the decennial, and eventually perpetual lease, but to the measure of a quinquennial lease which regarded Tanjore only, and which had been determined upon, at the recommendation of the Collector, before the discussions respecting the other measure had commenced.

The Collector has since, indeed, received orders for the conversion of the quinquennial lease into the decennial, and eventually perpetual settlement; and he will have seen, from the papers which have been transmitted to him, that the Government and the Board are particularly anxious, that as many of the Meerassadars should be included in the settlement as may be practicable. The progress made by the Collector in this work has not yet been reported; but whatever may be the result, the Board beg leave to explain that the rights of the Meerassadars who may refuse to join in the settlement, or may for other reasons be excluded, will not, in their opinion, be absorbed in the larger right intended to be created: because the renters, supposing all the Meerassadars not to become renters, are vested with no other rights than those which belong to the Sircar, which rights do not extend to any infringement of merassy property. Whether a Meerassadar becomes a renter or not, his merassy rights remain the same: the only difference is, that he pays his tax *through* a *renter*, instead of paying it in the *capacity* of a renter. No renter, whether a Meerassadar or not, will be vested with power to injure or absorb the rights of other Meerassadars.

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* The teerwa, or rates of assessment established under the ryotwarry, had been found to be almost universally too high: the renters had been compelled almost universally to reduce them.

† The high terms of the triennial lease, joined to bad seasons, contributed to aggravate the evils which were experienced.

‡ Paragraph 11.

On the observation of the Honourable Court, that they cannot distinguish any substantial difference between the mootahdarry system and the system of village rents proposed by the Board, it may be remarked, amongst other differences which might be enumerated, that the one generally involved a direct abatement of revenue which the other does not, and that the zemindarry or mootahdarry settlement was generally, if not in all cases, concluded with persons who were not farmers of land, but only farmers of revenue themselves, unconnected with the pursuit of agriculture. Under the plan of village settlements proposed by the Board, it was intended that all the principal landholders should become the joint renters; and it was contemplated that after the settlement should be concluded, they would begin to make arrangements amongst themselves for the permanent distribution of the lands, and thereby create, in course of time, separate private estates in each village, paying their land-tax directly to the Government. In this plan the Board did not contemplate the creation of any two-fold description of property. Each Meerassadar's portion of the rent would be in proportion to his merassy property in the land, and as the merassy property diminished or increased, so would the proportion of the rent. The rent is the tax on the land, the property is in the occupation of the land. Both must divide and subdivide in the same proportion; and as village rents have been customary from time immemorial, the law, that is the custom, must be easily ascertainable.

Respecting the issue of pottahs, to which the Honourable Court attach great importance, it may be observed, that it is, and always was intended, that the renters should issue pottahs to the sub-tenants, and that a clause to that effect should be inserted in their cowles. It was at the same time expected, that the freedom of person and property which has been established under the operation of the laws, would tend more effectually to secure the inferior Ryots from exaction than any enactments with respect to pottahs, which as the Honourable Court have observed, there is too much reason to suppose might be disregarded, unless the Ryots were placed in such an independent situation as to make it for the interest of the renters to encourage them to cultivate, by granting them good terms and fulfilling their engagements towards them.*

A great deal has been written for and against almost every system of revenue, and perhaps there is scarcely any which might not be shewn to possess some advantages as well as disadvantages. A system perfect in theory, if indeed such a system could be devised, might, and in all probability would be found to be liable to the radical objection of not being reducible to practice. Upon one point, however, all opinions must agree, that a fixed moderate land-tax must prove a great blessing to any country, and perhaps the manner of effecting it is of inferior importance.

The Board of Revenue it should be recollected, did not profess to offer a plan free from all objection; neither did they presume to pronounce, whatever might have been their opinion, that the plan which they suggested was the best which could be adopted. If, as it was at the time observed, the exigencies of the state had admitted of it, an attempt might have been made to form a permanent settlement, upon a plan of the nature of that suggested by Colonel Munro in 1807; but it was thought imprudent to sacrifice a large amount of revenue for the establishment of a plan, which *it was* possible might not, after all, be attended with the expected advantages, while it was also thought that the same ends might be gradually attained, without any immediate sacrifice of revenue.

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* In the zemindarries permanently settled, the non-issue of pottahs, it is understood, is as frequently owing to the disinclination of the Ryots to receive, as to the disinclination of the Zemindars to grant them. The Ryots are often desirous to avoid being bound by specific engagements.

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But though in the Ceded Districts, where it has been asserted no traces remain of private property in the soil, the ryotwarry system, or any other system, might have been perpetuated, it does not follow that the same system could have been established elsewhere without injustice: nor does it follow, that even in the Ceded Districts it was the system best calculated for the improvement of the country and for the happiness of the people.

Upon the present occasion, it is not the intention of the Board to enter upon a disquisition of the many objections which might be urged against the principles of the ryotwarry system. Much has been already written upon the subject without producing the conviction. It may not, however, be known generally, as it is to the Board, that those who were the first to attempt its establishment, those who may be considered to be the authors of the system, were the first to acknowledge its intrinsic defects.

In a letter addressed to his Assistants, under date the 10th April 1797, Colonel (then Captain) Read delivers his sentiments in the following words. " After having laid the whole* before them (the Board of Revenue), I shall " confess that the affairs of such an extensive country cannot be managed in " such detail for any length of time. I shall expose the impolicy and folly of " Government condescending to supplant, by a parsimonious system, the " farmer and the merchant; and shall, I hope, be able to devise one more " suitable to its dignity and interest, and better calculated for the comfort of " the inhabitants."

In the subsequent year we find him again addressing his Assistants to the same effect.† He seems, in fact, to be more and more convinced of the faultiness and impracticability of the system which he was pursuing, and to be anxious for the adoption of a system of a more just and liberal policy.

Independently, however, of the objections which have been stated and acknowledged to be inherent in the system, and independently also of the farther, and that not a trifling objection, of the great appearance of inconsistency and want of stability in the proceedings of the Government, which the recurrence to a system so recently abandoned must occasion, it might be stated, that the system, such as it is, was never, there is reason to believe, established generally upon *uniform* principles.

In their report to Government, under date the 8th September 1808, the Board of Revenue stated, that the rates of assessment in Nellore appeared to have been fixed on the principle of valuing the soil on an estimate of its produce, and had not been regulated, as in the Ceded Districts, with sufficient attention to the actual payments of the Ryots during former periods. It was observed, that " though the Collector had taken much pains to obtain the best " information in his power of the different descriptions of soil, and had valued " the produce at a low price, it was evident that this mode of valuation was " liable to much error, to be either too high or too low;" defects, the consequences of which had been manifested by the fluctuation in the jumma and the difficulties attending its realization.

The local enquiries and observations of Mr. Thackeray, who was deputed to Nellore towards the end of 1808, brought these defects and their consequences more distinctly to view than could be gathered from the communications of the executive authority. The circumstance of the Ryots of a village having been held only separately, instead of jointly responsible, was another defect pointed out by Mr. Thackeray: whence occasion arose " to send Anchanadars or esti" mators to value the crop; to prohibit the cutting of it until a *kata chitti*, or " permission to cut it, be given; to keep Mahsooldars to watch it, lest the " Ryots should make away with the grain after it is cut; to watch it or keep " it under sequestration when stored until it is sold, lest the Sirkar should lose " the only security it has for the realization of the revenue."

It appeared further, that in the mode of disposing of the produce, recourse had been had to various expedients for the realization of the revenue, which was

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* The voluminous detail of theoretical accounts prepared by him.

† See Appendix, No. VIII.

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was ascribed by Mr. Thackeray to the “want of a proper system of fixed rents,” such as there was reason to believe had been established in the Ceded Districts and a few other countries. But the difficulty of a general application of the principles of the ryotwarry settlement in a successful manner, where so much necessarily depended on the ability, experience, and zeal of the local authority, was in fact one of the motives which led to its being abandoned.

There is reason, moreover, to believe, that in some, if not in many of the districts, the principles of the ryotwarry system, though nominally established, were not practically acted upon; that is, by the inhabitants at large. The fields of the villages were, no doubt, rated to a money assessment in the Collector's accounts; but there is reason to believe that the assessments were not always attended to, but that the inhabitants made such a settlement among themselves as was best suited to the true value of the lands of the villages, of which they themselves were the best judges.

The Question of the Incompatibility of the Judicial System with the Ryotwar Mode of Collection, and general Remarks respecting the Judicial Establishment.

Upon the merits or demerits of the system of judicature which has been established, it is not within the province of the Board of Revenue to offer their sentiments: they leave the discussion of this question to the proper authorities, and will confine themselves to an explanation of what they meant, when speaking of the incompatibility of the judicial system with the ryotwar mode of collection.

“The incongruity,” observe the Honourable Court, “which you represent to exist between the judicial system and the mode which formerly obtained of collecting the land revenue from each Ryot, through the officers of Government, we must confess appears to us to be a species of objection to that mode of collection, which may also be brought against a zemindarry or a village system of revenue management; the only difference being this, that under a ryotwar settlement the obstructions which are occasioned by the nature of the judicial process to the realization of the land revenue are experienced by the European Collector, whereas, under the other kind of settlement, the inconvenience is transferred to the Zemindars and renters, who are left to seek the recovery of balances and the payment of revenue in disputed cases, by the same method and according to the same course. It is, therefore, as we conceive, the formalities of proceeding in the courts of judicature, and not the manner in which the Government administers its territorial revenue, that we must consider to be the causes of these impediments and difficulties, to which you have alluded in your Revenue dispatch of the 28th October 1808, and in the one now before us, as having rendered it, in your judgment, necessary no longer to continue the principle of ryotwar annual settlement.”

The Board deem it necessary to explain, that they meant to state that it was *not* the formalities of proceeding in the courts of justice, so much as it was the manner in which the Government administered its territorial revenues, that constituted the causes of the impediments and difficulties adverted to. The restraint, or compulsion, or coercion (by whatever name it may be called), by which Ryots were induced to occupy one-fourth more land than it was consistent with their interest to occupy, could not be maintained under any system of judicature, however perfect, or however simple in its operation. It was inconsistent with natural justice, and it was the object therefore of the change, as already explained, to substitute the principle of interest for that of compulsion. But admitting that the obstructions occasioned by the formalities of proceeding in the courts of judicature may have had some share in the change, and admitting also the position laid down by the Honourable Court, that by the change the inconvenience is merely transferred from the European Collector to the Zemindars and renters, “who are left to seek the recovery of balances and the payments of revenue in disputed cases by the same methods and according to the same course,” it will not be denied, that this great detail, when divided amongst many, is likely to be better and more easily performed than when confined to one person: each man will look after his own rights within his own

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small sphere, while it was necessary for the Collector to look after the rights of the Sirkar throughout an extensive province.

It should be remembered, also, that the existing laws were framed with a view to measures of a permanent nature, to a declared intention of fixing the land revenue, and of making the collections over in perpetuity to Zemindars or Mootahdars. The laws did not provide for the Collector being a party in every petty suit which might arise under a ryotwarry system of management. It could not be expected that he should appear, either in person or by Vakeel, before the native Commissioners who are stationed in different parts of the district; nor would it, in the opinion of the Board, have been wise to leave the interests of Government to be defended by such persons.

Official Omissions.

That part of the letter of the Honourable Court which implies an improper delay, on the part of the Board, in addressing Government respecting the arrangements to be made on the conclusion of the triennial leases, has been already answered. Towards the close of their letter, the Honourable Court observe, with apparent surprise, that the non-transmission of the reports on Canara, Malabar, Seringapatam, and Palnaud, is noticed by Government in their general Dispatch, but without animadversion.

It is impossible that the Board should be insensible to the censure of the Honourable Court; but they would feel it the more, were they conscious of meriting it. In an affair of multifarious duty, it may be sometimes necessary that matters of inferior importance should give place to those of superior importance. In regard to the reports alluded to (the report on the small district of Palnaud excepted), no variation of management, nor any change of any kind had taken place: the reports, therefore, related to little more than the amount of the Collections, of which the Government were kept apprised by the monthly accounts comparative, which it has been customary within the last few years to lay before them.

The Honourable Court proceed to observe :* " In paragraph 275 you give " a comparative statement of the revenues of Madras for fusilies 1218 and " 1219; and though fusily 1220 had expired eight months prior to the date of " your letter, you acknowledge (paragraph 277) that no account had been re- " ceived of the revenue of that year. Of the causes to which this extraordi- " nary tardiness is owing, on the part of the Board of Revenue, or subordinate " functionaries in preparing and submitting the periodical reports, you have " not informed us. We should be wanting to the trust reposed in us, did we " permit such instances of remissness to pass without censure."

It will probably be sufficient to state, in reply to these observations, that the general revenue statement for fusily 1220, here alluded to, was received from the Accountant-General at the usual period, that is some months after the expiration of the fusily;† that it was submitted to Government under date the 30th January, and is referred to in the general report of the Board of Revenue of that date.

Formerly these annual statements were considered merely as accompaniments to the general reports of the Board of Revenne; but, of late years, they have been forwarded to Government with a separate report.

Measures to be pursued.

It remains for the Board to record a few observations with respect to the measures proper to be pursued, in consequence of the instructions of the Honourable Court for reverting to the ryotwarry system.

The Honourable Court must have been satisfied, from the evidence already before them, that the inhabitants of Canara and Malabar enjoy no benefits, which are not enjoyed in common by the inhabitants of other parts of their territory; the very substantial one excepted, that the Company take less as land-

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* Paragraphs 43 to 45.

† It was received rather earlier this year than usual, viz. 26th November 1811.

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land-tax from them, under a more equal climate, than they do from their other subjects: and as the Honourable Court dwell with approbation on the evidence and opinions contained in the reports of Colonel Munro and Mr. Thackeray on this subject, it must be inferred that the Honourable Court are prepared to accede to this sacrifice of revenue (temporary perhaps), without which it would be impossible to extend the same advantages to the inhabitants of the other territories subject to this presidency.

The districts in which the Government are still at liberty to introduce the ryotwar system of collection are,

Trichinopoly,
Madura and Dindigul,
Tinnevelly,
Coimbatore,
Palnaud,
Balaghaut,

In the Trichinopoly district, the high rate of the teerwas on the wet lands is represented as having produced the ruinous effect of impoverishing all the Meerassadars of these lands; in this district, therefore, an immediate reduction of the teerwas* is absolutely necessary.

In Dindigul the teerwa has often been represented as too high, and the Collector has recently applied for permission to re-survey and value the lands of that province, being satisfied that the survey and assessment executed by Mr. Hurdis was erroneous, and that the rates of teerwa are oppressive. In Madura, too, it is supposed that reductions will be necessary.

In Tinnevelly all the lands were surveyed, but teerwas were never applied to the wet lands:† they have always been rented to all the Meerassadars on a joint responsibility. The teerwas on the dry grain lands were reduced in fusilies 1207 or 1208, and are now supposed to be moderate, with reference to the rates of assessment on dry grain lands in other districts; but they must be reduced considerably, if it be wished that the same benefits should be extended to the occupants of these lands as are enjoyed by the cultivators in Canara. In the wet-land villages of Tinnevelly the Board propose to conclude a decennial village lease with all the Meerassadars; but to revert in the dry grain villages to the ryotwar system.

In Coimbatore, the northern division was surveyed and teerwas fixed on each field by Major Macleod, and in the southern division by Mr. Hurdis. In 1807 it became necessary to reduce the rates of the southern division to a level with those of the northern, and the benefits which would result from reducing the rates still lower in both divisions were pointed out.‡ If it be desired to extend to the cultivators of Coimbatore the benefits enjoyed by the cultivators in Canara, the teerwas throughout Coimbatore must be further reduced.

In Palnaud the villages have been rented on lease for three years to the head inhabitants, and orders have been given for extending the lease to ten years. If these orders should not have been carried into execution, it will be practicable to revert in Palnaud, on the expiration of the triennial lease, to the ryotwar rent. The Collector in this district recently pointed out the irregularities in the teerwas, and supposed frauds committed in fixing them, and applied for permission to re-survey and re-assess this district; but, for the reasons referred to in a former part of these proceedings, the Board preferred adopting a village lease system. It will be practicable, as already mentioned, to revert to the ryotwar rent on the expiration of the triennial lease, and in the mean time the teerwas may be revised.

In the Balaghaut, if, as the Board believe, no progress has been yet made in forming the decennial lease, it will be practicable to revert immediately to the ryotwar system.

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* Teerwa means the assessment in each field, or the land-tax, as regulated by the survey.

† It has been stated by Mr. Hodgson, in his several reports, that the act of fixing a teerwa on wet lands is a decided innovation on ancient custom. The dues of Government, before the ryotwar system was introduced, have always been rendered in kind by the cultivator of wet lands.

‡ See proceedings of Government, in Consultation 27th November 1807.

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The measure of reducing the teerwas in the districts ordered to be settled ryotwar will, if adopted, produce great satisfaction to the Ryots generally; and although the Governor in Council must be sensible that the measure will be followed by at least a temporary reduction of the revenue, it is probable that the cultivators, on receiving a permanent remission on the present teerwas, will readily undertake to increase their cultivation in future years, should the seasons admit of it, to the extent necessary to cover, by the teerwa levied on the new cultivation, the remission to be granted on the old. It was by this means that the reduction of the teerwa in South Coimbatore was effected, with scarcely any temporary sacrifice of revenue; and the Board entertain hopes, that a similar result may be looked for in most of the districts in which the ryotwar system may be re-established. Should the measure, however, be followed by a reduction of revenue in the first instance, little doubt can exist, that the increased excitement which will be given to industry will, at no very distant period, amply replace this deficiency: at any rate, the desirable object of creating "the independent feelings of proprietary right" cannot be accomplished, or the ryotwar system be recurred to, with any prospect of success, unless the teerwas are reduced.

As the districts in which it is now practicable to re-establish the ryotwar system are not numerous, the proposed remission in the teerwas will not, in the opinion of the Board, create any financial embarrassment. The remission may be limited, if deemed necessary, to ascertain per-centage in the first instance, it being left to the Collector to equalize this remission as much as possible; that is to say, to reduce the teerwas on the over-assessed lands in a greater amount than those comparatively more moderately assessed, taking care that the remission does not, in the aggregate, exceed the per-centage allowed.

The Governor in Council has been pleased to direct, that the ryotwar system should be adopted in all the villages which, owing to the failure of the Zemindars or Mootahdars, have reverted to the direct management of the Collectors; as also in all the villages of the districts not permanently settled, which may not, to the present time, have been rented for ten years.

It is necessary to state here, that the villages which have reverted to the management of the Collectors, in zillah Chingleput, in zillah Ganjam, and in zillah Rajahmundry, were never under the ryotwar system; that is, that no teerwa was ever fixed by survey in each field. The dues of Government, before the transfer of the villages in question on a fixed land revenue to Zemindars, were always either received in kind, or rented to the inhabitants jointly and severally; so that, in these villages, the system has never been ryotwar, as the term is generally understood.* In the zillah of Chingleput, known formerly as the Company's jaghire, a village lease for three years, and four annual village rents, preceded the permanent settlement of the jaghire lands. The same system prevailed in zillah Ganjam and Rajahmundry. Previously to introducing the ryotwar system into the villages now under the Collector's immediate management in these zillahs, it would therefore be necessary to fix the teerwas by survey, a measure which the Board are not prepared to recommend: neither can the Board recommend that the ryotwarry system be re-established in the villages remaining unsettled in the districts in which the decennial lease has been concluded, as the Board are convinced that many inconveniencies would result from the prevalence of two modes of management in one and the same district.

It will be thought sufficient, the Board apprehend, for the present, to confine the execution of the Honourable Court's orders to the districts to which the decennial lease has not yet been extended, and in which ryotwar rents have been already heretofore established; and if the benefits of the system should prove such as are anticipated, it may then, on the expiration of the decennial lease, be extended to all the districts under the immediate authority of the Company, that is, to all the districts of which the land revenue is not settled in perpetuity.

A ryotwar

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* Mem. The Honourable Court refer to Mr. Place's report in support of the ryotwar system; but Mr. Place never wrote on the subject, so far, at least, as the Board are aware.

Minute of Board of Revenue, 5 Aug. 1813.

A ryotwar rent having existed in zillah Salem before the land revenue of the zillah was permanently settled, the villages now under the immediate authority of the Collector in this zillah might, if it should be so determined, be settled ryotwar on a reduced teerwa. It may not perhaps be known to the Honourable Court, that to the high teerwas fixed by survey on one division of zillah Salem* is to be attributed the failures of the Mootahdars, and the reversion of the lands to Government.† The Mootahdars were compelled to reduce the teerwas thus fixed, while the remission granted by Government, which was very trifling, did not make any allowance for this over-assessment.

Under the explanations contained in this minute, it will remain with his Excellency the Honourable the Governor in Council to determine, how far it may be expedient to carry into execution the orders of the Honourable Court for reverting to the ryotwarry system, and to what extent the Board of Revenue may be permitted to exercise their discretion in the revision and reduction of the teerwas, with a view to the desired object of extending, by means of a moderate land-tax, to the inhabitants of other districts, the benefits now enjoyed by the inhabitants of Canara.

(Signed) ROBERT ALEXANDER.
JOHN HODGSON,
W. WAYTE.

Fort St. George,
5th August 1813.

APPENDIX, No. 1.

Extract from a General Letter from the Honourable Court of Directors, dated the 30th August 1809.

Letter from Court of Directors, 30 Aug. 1809.

107. Although we have thus declared ourselves in favour of a ryotwarry assessment as an experiment, we confirm the arrangement you have made for concluding a village settlement, on a lease of three years instead of five, as recommended by the Committee. We are, however, of opinion, that the longer period would have been preferable, because in a country like Tanjore, where, as we have before observed, the inequalities of its annual proceeds have been so great, a better opportunity would have been gained to ascertain the productive powers of the country under an uniform system of management during such period, which under different systems we find to have fluctuated from eleven lacks and upwards to somewhat below five lacks, during the six years of the Company's undivided control.

APPENDIX, No. 2.

Extract from a General Letter from the Honourable Court of Directors, dated 30th August 1809.

Letter from Court of Directors, 30 Aug. 1809.

Par. 166. Among the important points discussed in Mr. Hodgson's report, is a plan of future management, and an inquiry whether the present be the time for substituting a more fixed mode of collection, in the place of that system of annual detailed settlement which under the authority of Government has hitherto been practised. The determination of this point must materially depend on the solution of another question; whether the resources of the country have been ascertained, and the respective rights of the cultivator and Government clearly defined? If this question can be resolved in the affirmative, we should suppose that it would be no longer necessary to continue the practice of the kulwar system. Upon this subject, however, the stock of information obtained of late years, and now very considerable, must necessarily be useful in aiding your judgment; but as it has been chiefly derived through the channel of native agents, who are not greatly to be relied on for accuracy or fidelity, the materials they furnish are, of course, to be examined and used with great caution.

167. The

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* The division under the superintendence of Captain (now Colonel) Macleod.

† It was not known, at the time of forming the permanent settlement, that the teerwas were different in each division of Salem and the Baramahl, as managed by Colonels Munro, Macleod, and Graham, under Colonel Read.

Letter from Court of Directors, 30 Aug. 1809.

167. The northern division of Coimbatore, according to the documents before us, appears most fit to receive a more refined and fixed plan of administration, and we find that the principal Collector, Mr. W. Garrow, has, in his letter to the Board of Revenue of the 30th November 1806, recommended an arrangement of this nature; but, for the reasons above stated, we do not think proper to sanction a settlement in perpetuity of this division. We are, nevertheless, inclined to recommend a settlement of lands on a lease of five years, on the terms and conditions of Mr. Garrow's proposition. Mr. Hodgson's reasoning on this point also appears to favour the adoption of an arrangement of the same nature, in the way of an experiment, on the success of which the introduction of a perpetual settlement, or the grant of a further lease for a definite period, might depend.

APPENDIX, No. 3.

Extract from a Letter from the Honourable Court of Directors, dated 30th August 1809.

Letter from Court of Directors, 30 Aug. 1809.

Par. 135. The report of Lieutenant-Colonel Munro, referred to in this paragraph,* has clearly explained to us that of which we were not distinctly informed before, the means by which he, as Collector, was enabled to make a separate annual settlement for the land-rent with each individual of the very numerous class of people cultivating the soil in his district. We find that almost the whole of a minute and extensive process of investigation and superintendence, from the individual to the village, and from one village to all the villages and towns of a collectorate, is performed by the medium of native agents, the headmen, accountants, arbitrating inhabitants, and peons of those villages, with the Tehsildars or inspectors, and Sub-Collectors of larger divisions; all whose proceedings for ascertaining the agricultural stock of each Ryot, the allotment of land to be made to each, his management of his cultivation, the crop realized, and the comparative excess or deficiency in the produce of the season, are in succession submitted to the observation of the Collector, who, as the immediate representative of Government, settles, after the quality of the first crop is seen, the rate of rent, and, according to the final result of the season, the amount to be ultimately paid.

136. This system has every appearance of being derived from remote antiquity, and it seems congenial to the character and habits of the people; but to be more suited to an early and simple state of society, than to the condition of India in modern times, and its true interest under a fostering and enlightened Government.

137. The very great number of native agents who must be employed in the execution of this system, and the common interests which the Ryots or cultivators of the soil of all descriptions have to deceive the Government, as well as the temptations to unfaithfulness to which Tehsildars and Curnums must ever be exposed, together with the difficulty of adjusting the rents to all the varieties of seasons and public events, favourable or adverse, constitute strong objections to the use of the system as an established mode for collecting the revenues of the country; and the principle of assessing the defalcations of individual Ryots upon the lands of the rest of the inhabitants of a village must be liable to great abuse, and was made in the Bengal provinces an instrument of such severe oppression, as to become one of the early objects of reform under our administration of that country.

138. On the whole, although we continue in the opinion expressed in our revenue letter of the 6th November 1805, that the kulwar system, intelligently followed up, is well calculated to discover the resources of a country, yet we also think that, after it has answered that end, it is not to be preferred for constant practice; and the doubt which Lieutenant Colonel Munro has properly stated, whether it be equally well fitted for the improvement of a country as the discovery of its actual resources, we are strongly inclined to believe is to be resolved in the negative.

APPENDIX,

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* Paragraph 20. Colonel Munro's explanation of the mode practised by him in making the annual settlement of the Ceded Districts.

APPENDIX, No. 4.

Extract from a General Letter from the Honourable the Court of Directors, dated 24th April 1811.

Letter from Court of Directors, 24 April 1811.

Par. 137. We have no doubt also, that claims for remissions will be less frequent, when the beneficial effects of a settlement of the lands, either on lease or to perpetuity, come to be felt. And this is not the least important consideration to be kept in mind in fixing the *term* of a settlement; one of the main advantages of which in prospective is, that it will prevent those fluctuations to which the revenue is exposed from the vicissitudes of season and other accidents.

138. A claim on the part of the cultivator, for a remission of rent, is presumed to be founded upon inability to pay. This inability implies a want of capital. Capital can only be acquired by industry, and industry presupposes motives of exertion. Of all motives to industry, the strongest is in the enjoyment of its fruits; and of all discouragements to industry, the strongest is the uncertainty whether *another* may not enjoy those fruits.

139. Upon this ground a settlement for so short a period as three years, though it may be acquiesced in as an experiment, or as an allowable step in the progress of gradual transition from one system to another, cannot be commended upon any principle of large and permanent policy.

140. Still, however, though the period for which the settlement was made is considerably shorter than the common interests, both of Government and the landholder, seem to prescribe, it is agreeable to learn, from your letter dated the 24th October 1808, that it has been attended with a considerable increase of revenue.

APPENDIX, No. 5.

Extract from a Letter from the Honourable Court of Directors, dated 24th April 1811.

Letter from Court of Directors, 24 April 1811.

Par. 161. Mr. Hodgson's observations on the subject of the future mode of management to be adopted in the province of Tinnevelly, and the arguments which he has advanced in favour of renting it in mootahs, or districts consisting of several villages, for a term of years, though they have failed in convincing us of the propriety of the measure, at least in the first instance, are well deserving of attention. We are, upon the whole, more favourable to a system of village rents, similar to that which has been established in Tanjore, for the following reasons.

1st. Because though a survey has been made of the country, it is hardly possible that, under the past system of management, which discouraged cultivation and offered the strongest temptations to concealment, collusion, and fraud, its resources could be accurately estimated.

2dly. It is stated by Mr. Hodgson, that a ryotwarry money assessment, a system under which it has been found practicable to ascertain pretty correctly the capabilities of a country, must, in the present case, be not only productive of a loss of revenue to Government, but be destructive of the rights of the meerassadars, and of the distinction of ranks at present existing in the Carnatic.

3dly. As it appears to be inexpedient to introduce a ryotwarry settlement, a system of village rents, which is the nearest approximated to it in character, seems preferable to a system of mootah rents, both because the transition will be more gradual, and because we are likely to arrive at a better acquaintance with the country and the people, under the one system than the other.

4thly. A system of mootah rents, for so short a period as three, or even five years, we consider as very objectionable on general principles: the Mootahdar, in such circumstances, being less a cultivator than a speculator in rents, and more a farmer of the revenue than a proprietor of the soil.

162. You

Letter from Court of Directors, 24 April 1811.

162. You will, therefore, proceed to introduce a system of village rents in the province of Tinnevelly, similar to that established in Tanjore; with this difference, that leases shall be granted for five, instead of three years: the rents are not to be collected in kind, but in money, and the sums to be paid are to be fixed in the leases.

APPENDIX, No. 6.

Extract from a General Letter from the Honourable Court of Directors, dated the 18th December 1811.

Letter from Court of Directors, 18 Dec. 1811.

Par. 216. In communicating to us these paragraphs,* the measures you have adopted for introducing, at the commencement of fusily 1218, triennial village leases into the unsettled districts under your presidency, as a plan of settlement more nearly approximating to that of estates permanently assessed, you have, as being necessarily connected with this general change of system in those districts, brought under our view the merits of the different modes of revenue administration of which experiment has been made, and which you deem more or less applicable to the situation and circumstances of our territories in the Peninsula.

217. We are thoroughly sensible that there are questions connected with a decision on this subject, which are of essential moment to the prosperity and happiness of the people, as well as to the interests of the state; and we entertain a confident hope, that the numerous enquiries which you have of late years instituted, and the valuable information which has been furnished you by some of your ablest servants, will ultimately lead to the establishment of a system, liberal in its principles, equitable and beneficial in its operation, and desirable from the soundness of its constitution.

218. It was our intention to have communicated to you our sentiments on the general subject to which these paragraphs relate, by the present dispatch; but the conviction which we entertain of its great importance in all the practical bearings and relations which belong to it, has induced us, for the present, to postpone the execution of this intention, in order that we may bestow upon it that full and deliberate consideration, to which it is undoubtedly entitled, and which we propose to give to it at no distant period.

219. We shall, therefore, at this time content ourselves with stating, that as far as we have yet been able to form a judgment on the subject, we are disposed generally to approve of the village leases which you have granted, and of your having limited them to a period of three years, as admitting of an earlier correction of errors.

220. We observe that these leases are intended as preparatory to the conclusion of permanent settlements. We desire it, however, to be understood by you, that we are by no means anxious for the early adoption of that system in any part of our territories to which it has not been hitherto extended. We have always entertained a full persuasion, and have uniformly pressed it upon your minds, that before any settlements be formed that are intended for permanency, it is highly necessary that the most correct knowledge, which it is practicable to obtain, should be acquired, respecting the actual state and resources of the lands, their capacities of improvement, and of the tenures and rights of individuals. Strong and decisive as our opinion has invariably been on this point, it has received no small confirmation from the experience which, we are sorry to say, has been recently afforded us of the frequent failure of assessments formed on the principle to which we allude, in our possessions subject to your immediate authority; and we hereby think it proper to restrict you from concluding any settlement of a district in perpetuity, without having previously received our specific sanction for that purpose: nor shall we grant

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* Letter from Madras, dated 24 October 1808, paragraphs 58 to 76. Instructions given, after a mature deliberation upon the advantages and disadvantages of the different modes of revenue management, for the establishment of village rents on triennial leases, in all the unsettled districts of the presidency.

that sanction, unless we are put in possession of every information necessary to direct our judgment in a matter of such essential concern.

Letter from Court of Directors, 18 Dec. 1811.

APPENDIX, No. 7.

Copy of a General Letter from the Honourable Court of Directors, dated 11*th February* 1801.

Letter from Court of Directors, 11 Feb. 1801.

Par. 1. We have received your Revenue dispatch of the 22d January 1800, referring us to minutes and proceedings preparatory to the introduction of a permanent system of Revenue and of Judicature into the Company's territories under your presidency, and we have perused with great attention the report of the Revenue Board upon this important subject, with their subsequent instructions to the Collectors; and we have to express our approbation of the industry and abilities which the Revenue Board has displayed, in the investigation and elucidation of this extensive and complicated subject. We observe with peculiar satisfaction, that they have fully availed themselves of the luminous information to be derived from the minutes and proceedings so ably conducted by Marquis Cornwallis and Lord Teignmouth, at the time when a similar institution was under the consideration of the Supreme Board at Calcutta.

2. An early attention to this subject has been necessarily pressed upon our consideration, by our reference to a letter from Bengal, in the Judicial department, dated the 5th March 1800, addressed to your presidency. By that letter you are directed to proceed to the permanent settlement in question, without any clause suspending its final effect, till it should receive our ultimate sanction. As this injunction was so different from what occurred at Bengal, when the measure was executed by the able Government which at that time presided over our councils in India, we were naturally led to pause, before we could thus agree to give out of our own hands the final decision upon a subject of such deep importance to our interests in India: but upon mature reflection, after a revision of what took place at Bengal, and after an accurate perusal of the proceedings already held at Fort St. George, we have come to a decided opinion, to concur in the instructions you have received from the Government general. Particular cases may occur, in which we may regret that the final correction of error did not remain with us; but this inconvenience, if it should prove one, is so much more than counterbalanced by the danger which might accrue to the whole system, if a doubt of its permanency was, in the early stage of its execution, created in the minds of the natives of India, with whom these transactions are to be carried on, that our doubts have subsided; and we rest confident in the conviction, that our interests will be best secured, by giving to our Governments on the spot the confidence which their abilities and integrity so justly merit.

3. In addition to this general confidence, two considerations have naturally operated upon our decision. In the first place, the subject is not a new one. The leading principles of the measure have already received our sanction, in our letter to the Bengal Government of the 19th September 1792, when the business, with the luminous information which attended it, was fully before us and maturely considered by us. The general principles, therefore, being recognized, it is only the detail and execution of those principles which we leave in your hands; and there can be no doubt that such detail can, with infinitely more advantage, be conducted on the spot, than by the ablest investigation we can give to the subject at home.

4. But although we have thus vested you with full power to proceed in the final execution of this permanent arrangement, there are a few general precautions which we deem it proper to recommend to your attention.

5. The first which naturally presents itself is, that although we shall sincerely rejoice to see this measure finally completed, we do not expect that you are to proceed in it with a precipitancy inconsistent with full and accurate investigation. You will always bear in mind, that you are concluding a settlement, which good faith and the honour of our Government require should be held for ever sacred and inviolable. It is a measure on which is to rest for ever the extent of

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Letter from Court of Directors, 11 Feb. 1801.

our interest in the extensive landed property entrusted to the care of your Government: in proportion therefore as the decision you are to pass is permanent and irrevocable, in the same proportion ought your previous enquiry to be accurate, and your information to be complete.

6. In the next place, it behoves you to attend, in a particular manner, to the different situations of landed property, not only of different provinces and districts, but of different estates in the same province and district. You will certainly err, if it is supposed to be necessary that whole provinces and districts should be settled with at the same time. The information respecting one estate in a district may be so complete, while that of a neighbouring estate was so imperfect as to create great inequality if, to save further trouble of investigation, it should be thought material to arrange with both of them at the same time. From the nature of the business, the execution of it must be gradual and progressive; and not doubting that you will give to the subject your unremitting attention, we can only in general say, that we shall be muchmore satisfied if you can report to us that it is *well* done, than that it is *quickly* done. It is impossible to have perused the report of the Revenue Board, without being satisfied that the detail of this business is of a most extensive and complicated nature; and impressed with that reflection, it is equally impossible for us to indulge any impatience, under the lengthened period to which the necessary investigation may extend.

7. The mention we have just made of the Board of Revenue naturally leads us to advert to another observation arising from what is stated in various parts of that report. There is a material difference betwixt the state of several of the provinces in the Carnatic and those of Bengal, where the measure of a permanent settlement was first taken into consideration. The Bengal provinces were infinitely farther advanced in the habits of order and subordination to Government than most places in the Carnatic, and certainly much more so than in the generality of the Poligar provinces or the Northern Circars. They are not so ripe for the reception of those benefits and blessings intended for them, as if they were more accustomed to the habits and feelings of civilized society. This is a material circumstance to be attended to in the conduct of this important measure. Any attempt to introduce a regular system of order, or just sentiments respecting the value of permanent rights, would be idle and nugatory, till once their minds were to a certain extent prepared to feel the importance of the benefits they were about to receive: the first object therefore is, to establish the authority of Government itself in the different zemindarries, before you attempt to invite them to participate in the advantages you are authorized to confer upon them. This never can effectually be done, till you have suppressed that spirit of rebellion and insubordination, which is so conspicuous in many parts of the Northern Circars; and it is of the first importance to the attainment of that object, that all subordinate military establishments should be annihilated, within the limits now subject to our dominion. The countries to which this observation applies must be brought to such a state of subjection, as to acknowledge and submit to this principle. As they must be indebted to our beneficence and wisdom for all the advantages they are to receive, so in like manner they must feel indebted solely to our protection for the continuance and enjoyment of them. We hold these truths to be so incontrovertible, as to preclude all expectation of any benefit to be expected from an attempt to introduce either a permanent system of land revenue, or the exercise of a regular judicial authority till once this essential preliminary is secured.

8. Having laid before you these observations to which your attention is specially directed, we think it further necessary to observe, that although we have thought it proper, for the reasons which have been stated, to vest you with the power of finally concluding with Zemindars and other land proprietors for a permanent settlement of their respective rights and properties, it is not meant thereby to divest ourselves of our controuling authority, in the other various collateral points connected with this business: and therefore, so far as concerns the regulations for the exercise of judicial authority, and in so far as concerns the nature of the establishments to be formed, and the expenses attending them, we expect to be accurately informed, and to exercise our judgment as usual,

Letter from Court of Directors, 11 Feb. 1801.

usual, on the suggestions you may have occasion to submit to us; and we must reserve to ourselves the final consideration of the excess or inadequacy of the pecuniary charges, which the execution of those measures may bring on our finances.

9. We do not mean, however, by this precaution to doubt your attention to a due economy, so essentially necessary in the present state of our finances; neither do we desire to have it supposed, that it is our wish that, while so great and confidential trusts are to be committed to our servants, you should hold out rewards and compensations to them, other than what are liberal and corresponding to the trust reposed in them. Our sentiments have often been expressed on that topic, and they are particularly applicable to the nature of those trusts which must arise out of the measures now in contemplation. In those trusts it is essentially requisite, that all emoluments should be open and avowed. They cannot be so unless they are adequate and liberal. Although, therefore, we recommend economy, it is that rational economy which is applicable to the subject; but by no means a narrow system incompatible with the important objects in view.

10. It is only further necessary at present to add, that from the nature of the business to be executed, it is obvious that the successful execution of it must ultimately rest on the accuracy and integrity of the inquiries to be conducted by our Collectors, and other officers subordinate to our Board of Revenue. If any of our servants now in those situations are, from a defect of talents or any other circumstances, unequal to the execution of the duties they are called upon to perform, they must be removed, and others, capable of doing the duty, substituted in their room. It is to you we look for the accurate and successful execution of this great work, and with you, therefore, must rest the responsibility which belongs to you, in the selection of the instruments by which it is to be accomplished.

APPENDIX, No. 8.

Extract of a Letter from Colonel A. Read to his Assistants, dated 12*th April* 1798.

Col. Read to his Assistants, 12 April 1798.

Par. 8. The process is no doubt curious, and a proof of what may be done by the extraordinary means in the power of India Collectors; but the difficulty of performing it likewise proves the machine employed in conducting the business of revenue to be too complicated and unwieldy for the purpose. It always has been so in the country, and of consequence it has always been getting out of order, unless when directed by uncommon vigilance and attention. We have thought we could mend it, and in some respects succeeded; but in having refined upon the old system, we have added more wheels, rendered it more complicated, and of course more unfit for carrying on the various branches of revenue economy.

9. The radical defect in it appears to be our over-rated assessment, which augments the public, and reduces the private property in the soil to such a degree, as to involve the necessity of ousting all between Government and the cultivators, and make their concerns the objects of its attention. That is the principal source of objection to the lease; it impedes agriculture and obstructs the ordinary course of justice.

10. As your sentiments upon this subject do not entirely correspond with mine, I have taken this opportunity of explaining, according to my conception, the nature of our assessment, which appears to requre the adapting it to different descriptions of the inhabitants, to particular kinds of culture, and to certain times of the year. The qualifying it generally, as I propose, may appear to be easy, but it is obvious on reflection that the doing it properly would often require our presence where we cannot be, and a knowledge of facts we can never attain. Potails and other farmers can determine the actual value of the land with tolerable exactness, but they never will do that for us, or report the occupancy of it: all that is now left to be done with fidelity. Our next dependance is on our Muttariddies; but self-interested, they will generally either

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Col. Read to his Assistants, 12 April 1798.

favour the Ryots and cheat the Sirkar, or pretending for zeal for the service impose on both.

11. The demand of the first rates requires the least detail: by confining assessments to the occupancy of the land, but precluding all classes except the Shuders, it impedes cultivation. The demand of less than the first rates according to the occupant, or more according to the state or produce of the land, requires much the same detail; but the former is favourable, and the latter unfavourable to improvement.

12. It may be that the business of revenue cannot be carried on in any country so greatly understocked, and having so little trade as this, without much detail; but it is certainly by having gone so far into the detail, that we have increased the public revenue, and that cannot be kept at its present standard, without continuing the same mode of management. I am, indeed, of opinion, that if attempted, the revenue will fall, for reasons assigned, to its former level whenever we quit our situation.

13. I have brought these matters forward again to your consideration, in case you should have any thing new to offer, as the means of a permanent settlement, and more liberal policy than the present; also that I may be favoured with your sentiments in regard to the practicability of continuing the lease under the present rental, without additional assessments to discharge outstanding balances; for the lease cannot be considered as holding, unless where the inhabitants are bound, and able to pay up their individual rents. Several other matters are discussed in the following sheets, on all of which I am desirous of receiving every additional information.

(True extracts.)
(Signed) W. OLIVER,
Secretary.

REPORT *from* SUDDER ADAWLUT,
Dated the 20th August 1813.

To the Secretary to the Government in the Judicial Department.

Letter from Register of Sudder Adawlut, 20 Aug. 1813.

Sir:

I am directed by the Sudder Adawlut to transmit to you the accompanying extract from the Court's proceedings of this date, and to request you will lay it before his Excellency the Governor in Council.

I have the honour to be, Sir,
Your most obedient servant,
(Signed) ED. WOOD,
Register.

Sudder Adawlut, Register's Office,
20th August 1813.

Extract from the Proceedings of the Sudder Adawlut, under date the 20th August 1813.

Proceedings of the Sudder Adawlut, 20 Aug. 1813.

Read again letter, dated the 8th penultimo, from the Chief Secretary to the Government, enclosing extract of a letter, dated the 16th December last, from the Honourable the Court of Directors, and signifying the desire of his Excellency the Governor in Council to receive such explanations regarding the judicial department of this Presidency, as the observations of the Honourable Court may render necessary, and that the Court would take into consideration whether any further regulations might not at present be established to simplify and improve the system.

(Here enter No. 422.)

Read also again the Chief Secretary's letter of 22d penultimo, enclosing extract of a letter, dated 15th August 1807, from the late principal Collector in the Ceded Districts, and stating that his Excellency the Governor in Council desires

Proceedings of the Sudder Adawlut, 20 Aug. 1813.

desires to be informed whether the Court have reason to believe that the inconveniences pointed out by Colonel Munro have continued to be felt in the Ceded Districts.

(Here enter No. 489.)

The Court had the honour, under date the 19th of February last, to submit to the Governor in Council, for the purpose of being forwarded to the Honourable Court of Directors, a view of the progress and effects of the established system of judicature, commencing with the era of its introduction into the territories subordinate to this presidency, and extending down to the end of the last year. The whole of the judicial abstracts for the subsequent period not having yet been received, the Court are not at present in possession of the materials necessary to enable them to trace the later operations of the courts, and to lay before the Honourable Court such information as would afford them the means of forming a decisive opinion respecting the advancement of the system, and of ascertaining whether the measures, to which recourse had been had to preserve a just equiponderancy between the labours of the courts and the litigious disposition of the community, have continued to be attended with the same success as was apparent at the close of the past year.

Upon occasion, however, of the approaching dispatch to Europe, the Court have considered it to be their duty to report, for the information of the Governor in Council and the Honourable the Court of Directors, their proceedings consequent to the receipt of the Chief Secretary's references of the 8th and 22d penultimo.

And in deliberating upon the practicability of still further amending and simplifying the administration of the laws, it occurred to the Court that the system might admit of immediate improvement in its subordinate branch, and that the course of justice would be facilitated and expedited, by an extension of the powers, and an augmentation of the members of the native Commissioners of law-suits. The advantages which the measure seemed to offer were the still further removal of the impediments which distance may still, in some degree, oppose to the complainant in seeking redress in small suits; and the increased probability of keeping the files of the zillah courts within moderate limits, and at a manageable amount, by diminishing a possible, though not at present an operative source of incumbrance and accumulation. Whilst, whatever room there might be to question the incorruptibility of a dispensation of justice so constituted, and to apprehend that the exercise of this authority might be too frequently perverted to unjustifiable purposes, the Court were persuaded that an efficient supervision on the part of the zillah judge would check the proneness of the native character to be seduced into failings by motives of self-interest; and that the ready access presented by an appeal in all cases to the tribunal of that officer, would ensure regularity of proceeding, and obviate the evil consequences of unjust or erroneous decisions in these inferior courts of judicature, and at the same time afford the judges the constant means of detecting and punishing any misapplication of the delegated trust.

But although the Court, after the fullest consideration of the subject, were strongly impressed with the belief, that the measure would have a direct and powerful tendency to promote the general and speedy administration of civil justice, they were yet desirous of learning how far the experience of the zillah judges, under whose immediate superintendance and control the duties of the native Commissioners have been discharged, justified the expectations which they were led to form: And accordingly, under date the 24th penultimo, the Court called upon those officers to report whether, and to what extent, they might consider it expedient to extend the jurisdiction of the native commissioners appointed under Regulation XVI. of 1802, and VII. of 1809, in respect of the amount of the causes cognizable by them, and how far, with reference to the circumstances and means of their respective zillahs, it might be desirable and practicable to add to the number of persons at present holding the prescribed commissions.

The returns to the interrogations circulated by order of the Court are not yet complete: but the Court have it in their power to add, that the sentiments expressed in the replies which have been received, with two or three exceptions only, which refer to objections either strictly local or arising out of a partial exami-

Proceedings of the Sudder Adawlut, 20 Aug 1813.

examination of the question, entirely accord with the view which they had taken of the subject. The Court therefore expect, at an early period, to be prepared to submit to the consideration of the Legislature, the draft of a Regulation for giving effect to the proposed extension of this part of the system; and the immediate adoption of the measure will be aided by the maturity to which, in most of the zillahs, this part of the existing provisions for the settlement of petty claims has already attained.

The Court proceed to the Chief Secretary's letter of the 22d penultimo, referring extract from Colonel Munro's letter, dated 15th August 1807. They observed that the opinions there enunciated, regarding the effects of the judicial system, which had at its date been only recently introduced into the Ceded Districts, were entirely speculative, since no experience could have been had of its subordinate branch, not any native Commissioners having been at that time appointed in either of the zillahs into which those districts have been divided.

In order, however, that the Court might be enabled to submit to his Excellency the Governor in Council the required information, they ordered copies of its enclosure to be transmitted to the Judges of those zillahs; and directed them to report whether the inconveniences therein contemplated have, at any time since the institution of their courts, existed in any of the districts subject to their jurisdiction, and if at any time felt, whether and in what degree those inconveniences and defects have since been remedied and removed.

The court will at a future opportunity, have the honour to report the answers of the Judges of Bellary and Cuddapah, which have not yet reached them.

But although the Court have not, at present, the means of adding to the information which has already been forwarded to England, concerning the progress and effects of the new constitution, they respectfully beg leave to solicit the attention of the Honourable the Court of Directors to the report, which in obedience to the commands conveyed by their general letter of the 26th March 1811, the Court had the honour to submit in their proceedings of the 19th February last, in the hope that the Honourable Court will feel the force of one of the objections to the system, contained in the extract from their last general letter,* to be diminished; and that it will be a source of gratification to the Honourable Court to perceive, that the administration of justice in the courts under this presidency combines, with the impartiality and integrity which belong to the institution, that due degree of speed and dispatch, in respect of which it appears to have been considered deficient.

The other grounds upon which the system is held by the Honourable Court to be liable to objection, are its alleged incompatibility with the ryotwarry system of revenue management, and the large amount of the judicial charges.

With respect to the former of these objections, the Court feel that it would be foreign from the line of their duty to offer an opinion, further than this, that they are not aware of any power which is vested in the courts to question the policy of any plan which may be adopted by the Government of adjusting and collecting the land revenue, or to interfere in any stage of its execution. Their power and their business obviously extend no further, than to maintain all parties in the possession of their rights under the existing plan of settlement, whether those rights be derived from specific engagement or local usage.

And the Court feel scarcely more competent to offer an opinion on the remaining question, which concerns the expense of the judicial establishments. But without dwelling upon the diminution of the amount of that expense, by means derivable from sources purely judicial, the Court would beg leave to submit, that if an improved revenue were cheerfully paid and realized without the application in any instance of military force, and if the people were inspired with a sense of confidence and security in the ordinary conduct of personal transactions, and in the undisturbed exercise of private rights, the sovereign would acknowledge that the maintenance of uninterrupted tranquillity, and the cultivation and improvement of those sources of public wealth which are to be found in the prosperity and happiness of a contented people, were a grateful return for the expenditure to which he had been subjected, in the discharge of that most sacred of the obligations of the state towards its subjects, which demand that just laws should be enacted and established for the general protection of the persons, rights, and property of individuals, and that judicial establishments should be provided adequate to secure the prompt and impartial administration of the established laws.

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* Dated the 16th December 1812.

Proceedings of the Sudder Adawlut, 20 Aug. 1813.

The Court direct, that extract of these proceedings be sent to the Secretary to the Government in the Judicial department, for the purpose of being laid before his Excellency the Governor in Council, with their request that it may be forwarded for the information of the Honourable the Court of Directors.

(A true extract.)

(Signed) EDWARD WOOD,
Register.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated 4*th February* 1814.

Revenue Letter, from Fort St. George, 4 Feb. 1814.

Par. 1. WITH our letter in this department, dated the 25th August last, we had the honour of transmitting to your Honourable Court a copy of a letter from the Board of Revenue, with a copy of a minute of that Board, regarding your Honourable Court's letter of the 16th December 1812, and copy of an appendix therein referred to. We subsequently received from the Board of Revenue a letter dated the 30th August, explaining the progress which, in several districts, had been made in the decennial village lease settlement, previously to the receipt of your orders for putting a stop to it; and we conceive that it will be satisfactory to your Honourable Court to be furnished with a copy of the instructions which we addressed to the Board of Revenue, in answer to those communications, as also with a copy of the last of them, which has not yet been brought to your Honourable Court's notice. They are accordingly transmitted as numbers in the present packet.

2. We also transmit a copy of a letter from the Board of Revenue, dated the 16th September, recommending, in consequence of the information they had obtained regarding the degree in which the faith of the Government was pledged to that measure, that the decennial village lease settlement should be prosecuted to a conclusion in the district of Coimbatore, and we have the honour to acquaint your Honourable Court, that we deemed it incumbent upon us to grant the authority which was therein solicited.

LETTER *from the* BOARD *of* REVENUE,

Dated the 30*th August*, 1813.

To the Chief Secretary to Government.

SIR:

Letter from the Board of Revenue, 30 Aug. 1813.

1. In the minute of the Board of Revenue which was submitted to his Excellency the Governor in Council, under date the 16th instant, it was stated, that the districts in which the Government was still at liberty to introduce the ryotwar system were Trichinopoly, Madura and Dindigul, Tinnevelly, Coimbatore, Palnaud, and Balaghaut. It was recommended, at the same time, that the ryotwar system should not be established where it had not formerly existed; and with respect to Palnaud, which was one of the districts in which the system had formerly prevailed, it was explained, that it would not be practicable to revert to it, before the expiration of the triennial lease recently concluded.

2. In the letter which accompanied the abovementioned minute, the Board stated, that they had issued instructions to the collectors of the districts in question, to suspend the conclusion of any engagements for the rent of the villages on lease. To these instructions were added an order, that in case any villages should have been rented before the receipt of the instructions, the

Letter from the Board of Revenue, 30 Aug. 1813.

number of villages so rented might be immediately reported. A copy of the communication here adverted to is enclosed.

3. From the reply of the Collector of Tinnevelly, herewith submitted, his Excellency in Council will observe, that progress has been made in renting the wet lands of this district. The engagements, it is true, are not final; but as the Board, in their minute, had already recommended that the decennial village lease should be carried into effect, as applying to these lands, they can have no hesitation in submitting it as their opinion, that the measure should be prosecuted to a conclusion.

4. Along with the reply of the Collector of Dindigul and Madura, is submitted a previous correspondence with that gentleman.

5. Mr. Peter, it will be seen, had made arrangements for establishing the decennial lease in Dindigul, and the inhabitants in general had consented to the measure; and though no actual engagements have taken place, Mr. Peter "strongly recommends" that he may be permitted to proceed with the work.

6. In Madura no arrangements had been made towards establishing the decennial lease in that district, therefore the Government is free to revert to the ryotwar system, if it should be deemed proper.

7. The Collectors of Trichinopoly and Balaghaut briefly state, that no progress has been made in renting those districts.

8. The reply of the Collector in Coimbatore to the circular letter of the 2d August has not been received; but the Board do not anticipate any difficulty in reverting to the ryotwar system in that district.

9. The circular letter was not sent to the Collector of Palnaud, the lease existing there rendering it inapplicable.

I have the honour to be, Sir,

Fort St. George,
30th August 1813.

Your most obedient servant,
(Signed) A. D. CAMPBELL,
Deputy Secretary.

LETTER *to the* BOARD *of* REVENUE,

Dated the 16*th September* 1813.

To the President and Members of the Board of Revenue.

GENTLEMEN:

Letter to Board of Revenue, 16 Sept. 1813.

Par. 1. His Excellency the Governor in Council has had under his particular consideration your letters dated the 16th and 30th ultimo, with their respective accompaniments, and the dispatch from the Honourable the Court of Directors, dated the 16th of December last, out of which they have arisen.

2. There are many points embraced in the Honourable Court's dispatch, and some in your observations on its contents, of which the Governor in Council conceives it, on the present occasion, to be unnecessary for him to take notice. Of this nature are the questions, Whether urgent reason really does or does not exist, for concluding some permanent settlement of the land revenues? Whether Government is now possessed of sufficient information with respect to the resources of the country, and the relative rights of the landholders, the cultivators, and the Sirkars, to enable it to conclude such a settlement? What description of settlement it is most advisable to render permanent? In what respects the settlement of the land revenues needs to be regulated by the existing system of judicature? Whether that system of judicature is worthy of being maintained; and how far the Government and the Board of Revenue were, under the circumstances of the case and the previous orders of the Court of Directors, justified in adopting the measures on which the Honourable Court have been pleased to animadvert? In their proper place all these points will be brought forward; and with respect to some of them, the Governor in Council may hereafter have occasion to call upon you for further information than he is

Letter to Board of Revenue, 16 Sept. 1813.

is at present possessed of, but they seem to be irrelevant to the instructions with which it is requisite that you should now be furnished.

3. There are other points, such as the issue of pottahs, the situation of curnums, and the necessity of punctuality and dispatch in obeying orders, and in carrying on public correspondence, regarding which the instructions of the Honourable Court are sufficiently explicit, and will, the Governor in Council is confident, meet from you the attention to which they are entitled.

4. In the present dispatch, therefore, the Governor in Council proposes to take up so much only of the general subject, and to furnish you only with such instructions, as may enable you to form arrangements for the immediate realization of the public revenues. To provide for this limited object (whatever may be the result of his deliberations upon the other important points discussed in the Honourable Court's dispatch) is the whole length which his Excellency in Council conceives himself warranted in going, till the sanction of the Honourable Court to any ulterior and more comprehensive proceedings shall have been previously obtained:

5. In preparing himself to determine upon the measures proper to be adopted for the immediate realization of the public revenues, the Governor in Council has endeavoured to apprehend the leading principles of the Honourable Court's orders, and to make these his guides. His Excellency in Council is accordingly satisfied, that in order to meet the expectations of the Honourable Court, it is necessary that the temporary system under which the land revenues are to be administered should embrace the following objects. 1st. It must have no tendency to affect injudiciously " the interests, feelings, and rights of the small " landed proprietors ;"* it must not degrade landed proprietors into under-tenants,† and it must be calculated to confirm the independent feelings of proprietary right.‡ 2dly. It must, as far as practicable, exclude from the settlement any considerable portions of waste land, which may not add at present to the value of the adjacent land under cultivation.§ 3dly. It must preserve to the Government the means of judging of the resources of the country.‖ 4thly. It must leave matters, as much as possible, open to such a final decision regarding them, as the Court of Directors may see fit to adopt.¶

6. The name by which a system, attaining the ends above-stated, may most accurately be defined, is altogether immaterial to the substantive merits it possesses. It is sufficient that these are the merits which will recommend any system to the approbation of the Court of Directors.

7. Regarding the districts into which the decennial village lease settlement had been introduced, before the Honourable Court's orders for acting upon the ryotwar system were received, the qualification with which these orders are given, no less than the fact of the faith of Government being pledged in favour of the village settlement, has prevented that settlement from being cancelled. The Governor in Council moreover yields to the representation submitted in your minute dated the 5th ultimo, that it would be impolitic to introduce the ryotwar system into such detached villages in those districts as decennial leases may happen not yet to have been concluded in, and that it is desirable to extend an uniform system of revenue management throughout each district.

8. All therefore that requires to be done, with respect to the district in question, is to adhere scrupulously to the same principles, and adopt the same precautions which were kept in view when it was hoped the proceedings connected with the decennial lease would have been approved by the Court of Directors, and have formed the ground-work of a settlement in perpetuity.

9. Your attention will accordingly be directed to the persons with whom the settlements are concluded; for unless they are those who, by hereditary right or established usage, or upon some other just grounds, ought to be placed in the relation in which they will stand to the Government on one hand and to the Ryots on the other, the settlement will not receive the confirmation of the Governor in Council.

10. In

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* Paragraph 9 of the Honourable Court's Letter. † Par. 37 ditto. ‡ Par. 26 ditto.

§ Par. 30 ditto. ‖ Par. 5 ditto. ¶ Par. 40 ditto.

Letter to Board of Revenue, 16 Sept. 1813.

10. In the second place, you will attend to the amount of the assessment, which must neither be so low as to prove inadequate to the necessities of the Government, nor so high as to interfere essentially with the prosperity of the country.

11. You will next take care that the rights of the under-tenants are left unimpaired. The renters must not be authorized to exact from them more than is warranted by the usage of the particular villages.

12. Lastly, the propriety of excluding from the leases any considerable portions of waste land, which may not add at present to the value of the adjacent land under cultivation, must be duly considered.

13. The Governor in Council is inclined to hope, that an adherence to the principles above-stated will bring the decennial village lease settlement very near in substance to the system which is in the contemplation of the Court of Directors. In this hope, which rests mainly on the general spirit of the Honourable Court's present orders, the Governor in Council is confirmed, by adverting to the particular terms in which the Honourable Court express themselves, when they direct that village rents, upon *any other principle* than that of the system which they denominate ryotwar, shall be declared terminable, (leaving it plainly to be inferred, as the understanding of the Honourable Court, that village rents admit of being formed upon *the same principle* as that of the ryotwar system); and again, when they intimate their approbation of the principle of a certain modification of the village lease, embraced in the principles above prescribed for your guidance, with respect to the manner of completing the formation of that lease.

14. For the same reasons which have induced the Governor in Council to authorize you to extend the village settlement throughout the districts into which that settlement has already been generally introduced, and also for the additional reason, that teerwas have never been established in the villages of different Zemindarries which have reverted to Government, his Excellency in Council grants you similar authority with regard to those villages.

15. The authority is, of course, to be exercised under the rules above prescribed.

16. It only remains to furnish you with instructions regarding the settlement to be introduced into those districts in which the authority of Government is not yet positively committed in favour of any particular settlement. Those districts are Trichinopoly, Madura and Dindigul, Tinnevelly, Coimbatore, Palnaud, and Balaghaut.

17. In the wet lands of Tinnevelly, it appears to be impracticable to act upon the ryotwar system, as teerwas were never fixed on them. Moreover, the notorious existence of valuable property in the merassy rights of those lands, renders it just that the settlement should, as you propose, be concluded with the Meerassadars, and that they should not be passed over, for the purpose of concluding a settlement with their servants, the Ryots. The intention of the Court of Directors is not to destroy, but to confirm proprietary right; and that intention would be as completely perverted and violated, if landholders were shoved out by their inferiors, who never possessed such a right, as if they were trodden down by other landholders, who possessed it to a greater extent than themselves. In either case, they would be ousted from what is their own. The intention of the Honourable Court is to *revert* to a system calculated to preserve private rights, which they conceive to have been injudiciously abandoned; not by any means to establish a *new* system, calculated to overthrow the private rights which have hitherto existed.

18. The Governor in Council feels no hesitation, therefore, in authorizing you to conclude a village settlement, as you propose, with all the Meerassadars for the wet lands in Tinnevelly. It will be indispensible that it be concluded on the principles above-prescribed, and very desirable that it should not bind the Government for any definite period; or if that is impracticable, that the period should be as short as possible, so as that the Court of Directors may not be embarrassed in their final decision.

19. The

Letter to Board of Revenue, 16 Sept. 1813.

19. The foregoing reasoning applies also to the wet lands of Trichinopoly, with the exception that teerwas have been fixed upon those lands; and the teerwas are so high, that the force of this exception is greatly diminished. The Governor in Council, therefore, authorizes you to conclude a village lease settlement with all the Meerassadars for the wet lands in the Trichinopoly district, upon the same principles and with the same limitation regarding its period as are prescribed for the village lease settlement for the wet lands in Tinnevelly.

20. In the dry grain villages, both in Tinnevelly and Trichinopoly, you will revert to the ryotwar settlement.

21. The Governor in Council is thoroughly persuaded of the necessity of reducing the teerwas, wherever it is resolved to revert to the ryotwar system. To keep up the teerwas would not keep up the revenue, but would depress the people, impoverish the country, and destroy the means of improving its condition. Fortunately, the spirit of the orders of the Court of Directors breathes nothing of a narrow-minded policy: no mistaken views of present advantage appear to have blinded them to the rich prospects of future prosperity. They profess no backwardness to make a willing sacrifice of that which cannot long be retained, though it may be laid out to infinite advantage. Their primary object is, that no public arrangement should interfere with the relative rights of individuals; and while they fix a provident eye upon the means of a future augmentation of the resources of the state, they entertain the persuasion that those means must consist in the increasing wealth and spirit and happiness, which a just and liberal system of revenue administration is to dispense over the land. Even, therefore, if it were not a case of unavoidable necessity, the Governor in Council would consider himself warranted, under the spirit of the Honourable Court's orders, and under his own conviction of the soundness of their view of what is equally the duty and interest of the ruling authority, to sanction a reduction of such of the rates of assessment as experience has shewn to be too high. The necessity of the measure, however, leaves unfortunately no room for deliberating as to the expediency of adopting it.

22. It will be for you to judge regarding the extent to which the teerwas in the different districts ought to be reduced, and to submit your recommendations on the subject to be decided upon by the Governor in Council. You will, of course, avoid a greater reduction than may be deemed adequate to the object in view, and the Governor in Council participates in your hope, that the direct loss of revenue arising from this measure may be speedily, and in the end amply compensated by an increase of cultivation.

23. You will give directions for immediately introducing the ryotwar system of revenue into Madura, Coimbatore, and Balaghaut, and into Palnaud after the expiration of the lease now in force in that district. The Governor in Council would wish that the same system should be introduced into Dindigul, and is prevented from giving orders to that effect only by the representation submitted in the Collector's letter of the 23d ultimo. You will, therefore, be pleased to exercise your discretion, whether the ryotwar system should be introduced, or the measures already in progress for introducing a village lease settlement should be prosecuted to a conclusion.

24. There is manifestly the same reason for upholding merassy rights where the ryotwar system prevails, as for protecting the Ryots from oppression when the settlement is concluded with the Meerassadars. Wherever the Meerassadar and the Ryot are one and the same person, this object is sufficiently provided for; but the Governor in Council is desirous of being distinctly informed, in what manner the existence of a merassy right is practically recognized, and by what arrangement any consideration is paid on account of it, when a settlement is concluded with a Ryot who is not a Meerassadar, for any land in which the merassy right exists.

25. The Governor in Council will, at an early period, take into consideration the village lease settlement which has been concluded for the southern division of Arcot; but, on the grounds suggested by you, will in any event withhold his final confirmation of it for the present, and express merely his

Letter to Board of Revenue, 16 Sept. 1813.

general concurrence or dissent, with regard to the mode in which it may appear to have been concluded.

I have the honour to be, Gentlemen,
Your most obedient servant,
(Signed) D. HILL,
Secretary to Government.

Fort St. George,
3d September 1813.

LETTER *from the* BOARD *of* REVENUE,

Dated 16th September, 1813,

To the Chief Secretary to Government.

Sir:

Letter from Board of Revenue, 16 Sept. 1813.

Par. 1. In the letter addressed to you, under date the 30th ultimo, it was stated, that the reply of the Collector of Coimbatore to the circular communication of the 2d August had not been received, but that the Board of Revenue did not anticipate any difficulty in reverting to the ryotwar system in that district: accordingly, on receipt of Mr. Hill's letter of the 3d instant, the instructions considered to be necessary were issued to Mr. Garrow, in common with the Collectors of the other districts into which it had been decided by the Honourable the Governor in Council that the measure of recurring to the ryotwar system should be carried into effect.

2. In stating that they did not anticipate any difficulty in reverting to the ryotwar system in Coimbatore, the Board referred to the circumstance of its being almost entirely a dry grain district, of its having been regularly surveyed and assessed, and of the revenue having been collected ryotwarry till fusily 1218, when the triennial lease was introduced. Of the progress which might have been made in forming the decennial lease settlement the Board were not aware, not having received Mr. Garrow's reply to the circular communication of the 2d August. They thought it probable, however, that no great progress might have been made.

3. From the reply of the Collector since received, and which I am directed to submit herewith for the consideration of the Honourable the Governor in Council, his Excellency in Council will perceive, that a very considerable portion of the district has been settled on lease, in pursuance of the sentiments and instructions of the Board, contained in their proceedings under date the 11th March, of which an extract was submitted to Government under date the 29th April last.

4. Under these circumstances, the Board beg leave to submit, as their opinion, that any attempt to annul the engagements which have been actually concluded, or to stay the farther prosecution of the settlement, already so far advanced, to a conclusion, would be impolitic. The Board are moreover willing to hope, that this is one of those cases in which the Government would be considered by the Honourable Court of Directors to be fully justified in not proceeding to carry into effect the plan of settlement prescribed by the late orders of the Honourable Court.

I have the honour to be, Sir,
Your most obedient servant,
(Signed) A. D. CAMPBELL,
Deputy Secretary.

Fort St. George,
16 September 1813.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 4th February 1814.

Revenue Letter from Fort St. George, 4 Feb. 1814.

Par. 3. The proceedings of the Board of Revenue upon the village lease settlement concluded in the southern division of Arcot, together with all the papers relating thereto, will be found in the records of that Board, forwarded to your Honourable Court by the ships now under dispatch; and to these we beg

Revenue Letter from Fort St. George, 4 Feb. 1814.

beg leave to refer, in transmitting, as a number in the present packet, a copy of our observations upon the settlement in question. These observations, your Honourable Court will perceive, are only preliminary, and are designed to have the effect of adapting both the settlement immediately under review, and the others which are in progress, to the principles prescribed in the recent dispatches of your Honourable Court, relating to the system according to which the land revenue should be collected. We trust that your Honourable Court will consider us to have rightly apprehended and applied those principles, and that the only deviations from them which we feel disposed to sanction are such as the facts represented to us, and the reasoning which we have employed, will seem to your Honourable Court, to render just and expedient where they are not indispensably necessary.

4. We shall be better prepared to afford satisfactory explanations to your Honourable Court upon the different topics discussed in your letter of the 16th of December 1812, after having had before us some of the village lease settlements concluded under the instructions which had been issued before the receipt of that letter; and we therefore hope, that the delay which has taken place may appear not without use. We shall have the honour of stating our sentiments fully, at the earliest period at which we may feel ourselves qualified to do justice to the important subject under consideration.

5. In the mean time, we are sanguine in our hope, that the course of proceeding which we have pursued may appear such as, under all the circumstances claiming attention, your Honourable Court will find cause to approve.

6. For particular information regarding the occurrences in this department, we beg leave to refer your Honourable Court to the accompanying report of the Revenue Board. The observations which we have to offer regarding some of those occurrences will hereafter be submitted to your Honourable Court.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 4th February 1814.

READ the following letter from the Board of Revenue.

To the Honourable Sir G. H. Barlow, K. B., Governor in Council.

Letter from Board of Revenue, 29 April 1813.

Honourable Sir:

1. We have the honour to submit, for the consideration of the Honourable the Governor in Council, the enclosed extract from our proceedings, under date the 29th ultimo, relative to the final settlement of the land revenue of the southern division of Arcot, accompanied with the letters on the subject from the late Collector, referred to in these proceedings.

2. The Honourable the Governor in Council will observe, that the progress made in the final settlement of this district, up to the 31st December last, embraces a portion of nearly three-fourths of the amount of the land revenue; and it is expected that, with the exception perhaps of some few particular villages, the settlement will be prosecuted to a conclusion before the current fusily shall have expired.

3. Upon these proceedings, as well as upon those relative to the several other settlements which we shall have the honour hereafter to bring under the consideration of the Honourable the Governor in Council, it would be satisfactory to us to receive the sentiments of the Governor in Council, together with such orders as they may be deemed to require; but we submit, that it might be expedient in each case, even though the settlement might be generally approved, that his formal confirmation of it should not be immediately declared. The caution which we recommend, in this respect, would be the means of securing to us the benefit of additional experience; while the engagements interchanged between the Collectors and landholders must be sufficient, we think, to secure all parties concerned from any present inconvenience.

4. We

Letter from Board of Revenue, 29 April 1813.

4. We beg leave to add, that our proceedings relative to the final settlement of the northern division of Arcot, and the Cuddapah division of the Ceded Districts, will be submitted in the course of a few days. The reports on the settlement of these two districts, together with the report now submitted on that of the southern division of Arcot, constitute all that we have as yet received.

5. We take this occasion to submit, for the information and orders of the Honourable the Governor in Council, the enclosed extracts from our proceedings, under date the 8th and 11th ultimo, upon certain reports from the Collectors in Tinnevelly and Coimbatore, preliminary to the final settlement of the land revenue of those districts respectively.

6. The reports adverted to accompany the proceedings.

We have the honour to be, &c. &c. &c.

(Signed) ROBERT ALEXANDER,
JOHN HODGSON,
WM. WAYTE.

Fort St. George,
29th April 1813.

Extract from the Proceedings of the Board of Revenue, under date the 29th March 1813.

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Read again the report, with enclosures, from the late Collector in the southern division of Arcot, dated the 4th, received the 23d, and entered on Consultation the 26th October 1812; also the letter, with enclosures, from Mr. Ravenshaw, dated the 9th, and entered on Consultation the 11th ultimo.

The report above-mentioned contains the account of the proceedings of the late Collector, in carrying into effect the orders of the Honourable the Governor in Council for the final settlement of the land revenue, and communicates the result of those proceedings on the progress made in the settlement in the southern division of Arcot up to the 31st July last.

The letter dated the 9th ultimo gives cover to a statement, shewing the further progress made in the settlement up to the 31st December last, at which period Mr. Ravenshaw quitted the district, after having delivered over charge to the head assistant.

Previously to Fusily 1218, the district denominated the southern division of Arcot comprehended certain talooks south of the river Palar, which in that year were transferred to the northern division, while to the southern division were at the same time added the districts of Cuddalore and Pondicherry, which had previously constituted a separate charge.

The southern division of Arcot is composed, therefore, at present, of a part of Arcot proper, formed, according to the existing subdivision, into ten talooks; of the district or talook of Munnargoody, which was separated from Trichinopoly and annexed to this division in Fusily 1214, and of the districts of Cuddalore and Pondicherry.

The district of Cuddalore was formed into mootahs, or estates, in fusily 1217, and these estates have been held in permanency, with the exception of the Cusbah estate, comprising fourteen villages, each of which has now been separately assessed and disposed of.

The following statement shews in abstract the collections from the ten talooks of Arcot proper, from the talook of Munnargoody, from the fourteen unsettled villages in Cuddalore, and from the district of Pondicherry, respectively, on the average of the seven years preceding the triennial lease, or from fusily 1211 to fusily 1217 inclusive; also the collections on the average of the triennial lease, or from fusily 1218 to fusily 1220 inclusive; the collections on the average of these two periods together, or of the ten years from fusily 1211 to fusily 1220 inclusive; and lastly, the actual collections in fusily 1220, the last year of the triennial lease.

South

	Average Actual Collections of the Seven Years preceding the Lease.			Average Actual Collections of the Three Years' Lease.			Average Actual Collections of the Ten Years, from Fusily 1211 to 1220.			Actual Collections in Fusily 1220.		
	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.
South Arcot Proper	4,84,970	...	33½	4,97,481	23	28½	4,75,087	...	32¼	4,95,891	1	8
Munnargoody..................	59,690	21	61¼	54,119	5	29	58,222	32	16	54,622	41	4
Total South Arcot...	5,24,660	22	14¾	5,51,600	28	57½	5,33,309	32	48¼	5,50,513	42	12
Cuddalore (fourteen villages)	4,100	32	73	3,917	20	28¼	4,045	33	51	3,866	5	79
Pondicherry....................	5,572	19	79	8,099	19	29	5,730	29	77	6,177	2	8
Grand Total...	5,34,333	30	6¾	5,61,617	23	34¾	5,43,086	6	16¼	5,60,557	5	19

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The sums inserted in the foregoing statement are inclusive of the revenue from devastanum and cavelly lands, but exclusive of the revenue derived from taxes personal and professional, house and shop taxes, &c. known by the general term of sournadyem in the southern division of Arcot, and until the present time collected along with the land rent. The Board observe, however, that none of the statements in the report under consideration, either distinguish the amount included under the head of devastanum and cavelly lands, or shew the amount excluded under the head of sournadyem. The statements are also defective in not shewing the amount of the settlement of each year, as well as the amount of the collections.

Ordered, therefore, that the present Collector be required to furnish, at his earliest convenience, a statement shewing, 1st. The amount of the settlement of the land revenue of each year, from fusily 1211 to 1220 inclusive, comprehending, besides the land rent proper, the revenue from devastanum and cavelly lands, and sournadyem. 2d. The amount of the balances in each year on the aggregate settlement contained in column 1. 3d. The residue or amount of actual collections, after deducting the amount of column 2. 4th. The amount or proportion of the actual collections derived from land rent proper. 5th. The amount or proportion derived from devastanum lands. 6th. The amount or proportion derived from cavelly lands. 7th. The amount or proportion derived from sournadyem; and, 8th. Total of the four last preceding columns corresponding with column 3.

The various taxes under the head of sournadyem, which have been excluded, the late Collector observes, would form the subject of a future report. These taxes, he remarks, bear at present very unequally on the rich and poor, and many, particularly of the former, are altogether exempt from them. He adds, that they are a source of revenue highly unfavourable.

What temporary arrangement the late Collector may have made for the collection of the sournadyem, now separated from the land rent, is not stated in the report. Resolved, to require information upon this point, and to express the desire of the Board, that the particular report on this subject, adverted to by the late Collector, may be prepared and submitted with the least possible delay.

In their general instructions to the Collector, for carrying into execution the final settlement now in progress, the Board necessarily abstained from prescribing the precise basis for the settlement of each district. The various papers which were recorded sufficiently explained the intentions and views of the Government and the Board. With respect to the amount of the settlement, it was stated to be the intention that it should be determined upon a

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calculation of the average collections of former years, with reference to the capabilities and resources of the respective villages. As it was evident that no average which might be determined could, in its detailed application, be suitable to the circumstances of every village, so it was considered that no average could be determined from any particular year, or particular number of years, which should be suitable to the circumstances of every district. These were points for subsequent discussion with the Collectors severally.

The average which has been adopted as the general basis for the settlement in the southern division of Arcot is the average of the collection of ten years, from fusily 1211 to fusily 1220 inclusive. From the statement which has been inserted above, it will be seen that the amount of this average for the whole district, exclusive of Cuddalore and Pondicherry, is Star Pagodas 5,53,309 32 48¼, including the revenue from devastanum and cavelly lands, but not including sournadyem, as already stated.

Mr. Ravenshaw has compared the amount of this average with the amount of the settlement for fusily 1220, the last year of the triennial lease, than which it is less in the amount of Star Pagodas 33,025 28 54½; but compared with the *actual collections* of fusily 1220, the difference or decrease is Star Pagodas 17,204 9 43¾ only. Compared with the average of the collections of all the three years of the lease, the difference or decrease is Star Pagodas 18,290 41 9¼.

On the other hand, the amount of the ten years' average exceeds the amount of the average of the seven years preceding the lease (as inserted in the statement above) in the sum of Star Pagodas 8,649 10 33½: it exceeds also the amount of the average collections of the last seven of the ten years, or from fusily 1214 to 1220 inclusive, in the sum of Star Pagodas 25,422 16 13¾.

The average of the period of seven years, from fusily 1214 to 1220, is rendered so low, by its including two very unfavourable years, fusilies 1214 and 1216, particularly the latter, in which the collections amounted to no more than Star Pagodas 3,81,485 38 25, or to speak generally, a lack and a half of pagodas less than the amount ordinarily collected both before and since; in other words, less than the amount of the general average of ten years to the extent above stated.

The amount of the average of the three years preceding fusily 1214 is Star Pagodas 5,82,553 1 63¼. The average of this period is rendered so high by its including fusily 1212, in which the collections amounted to Star Pagodas 6,87,053 3 14, or a lack and a half of pagodas more than the ordinary or general average amount of the collections.

It is sufficiently known at present, though it may nevertheless be proper to record on the proceedings, that the low revenue of fusily 1216 was derived in a season of dearth, approximating, if not absolutely amounting, to a famine; and that the high revenue of fusily 1212 was derived from over assessment, under a local management, which whatever circumstances may be allowed to justify or extenuate, it is represented to have proved, in its consequences, extremely injurious to the prosperity of the district.

It appears that these two years balance each other, and that if both were omitted, the average of the eight years from fusily 1211 to fusily 1220, would be nearly the same. The Board are therefore of opinion, that the average of the ten years forms as correct and satisfactory a criterion of the resources of the district, as is required to serve the purpose of a general basis for the settlement.

The average collections for the seven years preceding the triennial lease, the Board remark, is less than the average collections during the triennial lease, in the sum of Star Pagodas 26,946 6 42. The difference between the amount of the average collections during the triennial lease, and the actual collections in the last year of the lease, or fusily 1220, is not material. The seven years average is less than the settlement of fusily 1220, in the sum of Star Pagodas 41,634 28 8.

The

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The Board observe, that with the exception of the two years before-mentioned, fusilies 1212 and 1216, and perhaps fusily 1214, the annual revenue does not discover any very great variation, either above or below the average of the ten years which has been adopted as the basis of the settlement.

The averages shewn in the abstract statement inserted in a former part of these proceedings, and which have been thus briefly discussed, are taken from the general statement (marked A), enclosed in the late Collector's report, and to these averages the report itself has frequent reference. It would appear, however, that two of the averages are not in consonance with the statement numbered 4, which professes to shew the actual collections in each year, from fusily 1211 to fusily 1220 inclusive.

In the last mentioned statement, it is true, no averages are drawn, excepting the average of the first three years terminating with fusily 1213, and the average of the last seven years terminating with fusily 1220; but on adding together the collections, as inserted in that statement, and drawing the particular averages desired, it appears that instead of Star Pagodas 5,24,660 22 14¾, as inserted in the general statement A, and adopted in the report, the average collections of the seven years preceding the lease amounts to Star Pagodas 5,21,031 15 24 only, and in like manner, that the average of the ten years, from fusily 1211 to 1220, amounts, instead of Star Pagodas 5,33,309 32 48¼, to Star Pagodas 5,30,287 3 3½ only.

As concerning the purpose for which the averages are taken, and the manner in which they are applied, a difference of a few thousand pagodas is of little or no importance, but it is of importance that the Board should be enabled to depend on the accuracy of the accounts presented to them: Ordered, therefore, that the Collector be required to examine the accounts, and to report whence arises the apparent discordance which has been stated.

In consequence of the changes which have taken place in the extent or boundary of this district since its acquisition, and in consequence, also, of the variation with respect to the items included and excluded in the amounts submitted at different periods, it would not be easy, if indeed it would be practicable, to examine the accounts contained in the present report, in comparison with the annual accounts on the records of the Board. But as it is necessary that the Board should be fully satisfied of the correctness of accounts which are furnished as the basis of a final settlement, it is resolved, that the Collector be directed to prepare and submit a statement of *adjustment*, shewing the amount of the settlement of each year, from fusily 1211 to fusily 1220, precisely as contained in the jummabundy statements submitted for each year to the Board, together with the collections of those settlements, as shewn in the statements of demand, collection, and balance, and explaining the difference between the several amounts which those accounts exhibit in comparison with the accounts contained in the present report, by a detail of columns, in which are to be noted the items composing the amount of the difference or variation.

The object of this statement of adjustment is, that the results of the several accounts of former years may be shewn to correspond with the results contained in the accounts now furnished, or that the errors, if there be any, should be explained and rectified. The Board expect that the statement will be prepared with due diligence and care.

The Board conclude, that the sums inserted as the collections in statement No. 4 are not the sums collected of arrear and current within each fusily, or from the 11th July to the 11th July, but that they are, as they ought to be, the collections properly belonging to, and made on account of each settlement, at whatever period realized.

It has been stated, that whatever average may be determined on for the general basis of the settlement of any district, it cannot be applied implicitly to each village. The rules by which Mr. Ravenshaw has been guided in deviating from the average adopted as the general basis of the settlement of the southern division of Arcot are contained in an enclosure marked B. They appear to the Board to be judicious.

Where the amount of the average collections of ten years, and the amount of the collections of fusily 1220, the last year of the triennial lease, nearly correspond,

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correspond, the general basis is adhered to; but where the amount of the average collections from a village exceeds the collections in fusily 1220, a portion of the difference or deficiency is given up, in abatement of the average. On the other hand, where the amount of the collections in fusily 1220 or fusily 1221 exceeds the amount of the ten years average collections, a portion of the difference or excess is added to the amount of the average.

Villages having little or no waste land, and therefore susceptible of little further improvement than that which may arise from improved husbandry, receive a remission, varying in amount, according to circumstances, from one-sixteenth to one-eighth of the amount collections of the last year.

Certain villages which were held in aumany during the period of the triennial lease, yielded in general a reduced revenue; in consequence, it is admitted in some instances, of the emigration of Ryots and other misfortunes, but generally, it is alleged, in consequence of the neglect and misconduct of the Pottah Monigars, arising from a desire to diminish the revenue of their villages, in the hope of obtaining them eventually at a lower permanent rent.

As the loss incurred in the villages, during the period of the triennial lease, tended of course to reduce the ten years average collections, while the villages themselves, it is stated, possessed every capability with respect to inhabitants, stock, and lands, it would have been improper to have followed the general basis in the assessment of these villages. Instead thereof, the average of the seven years preceding the lease was taken, unless when the ten years average happened to be higher, and the assessment determined at a small amount, more or less, than the datum assumed. When the permanent rent according to either of these data, (that is, the seven years average or ten years average, which ever might be the highest) should still appear too low, it was determined to abstain, for the present, from granting such villages on permanent rent.

The average of the seven years preceding the lease was also taken, in the cases in which that average exceeded the average of ten years, in consequence of the occurrence of balances on the rent under the triennial lease.

Where villages might be much impoverished, from temporary causes or particular circumstances, it was determined to regulate the assessment for the first year according to their present actual resources, the amount to increase annually during two, or three, or four or five years, as might be judged proper, (the russud in no case extending beyond five years), until it should reach the amount determined upon as a just assessment in perpetuity, with reference to former payments and permanent resources.

These are the chief rules which have been observed in regulating the final settlement of the southern division of Arcot. In their application, the object had been to fix an adequate assessment upon the best and most improvable villages (whose evidently increasing resources left no doubt of the justice or policy of the measure), even beyond the amount of the general basis, thereby providing means to meet or cover the abatement below that amount, which might be found necessary in regard to others. The only cases for which these rules were considered by the late Collector as not sufficiently providing, were the cases of particular villages, in which a *greater* permanent remission than that which the rules are calculated to allow might be found necessary, not in consequence of deterioration from temporary causes, but from over-assessment.

The Board have, on different occasions, recorded their opinion, that the collections from a province or a village for a series of years must, in general, afford the surest grounds for a permanent assessment; that, in short, what a province or a village has yielded for a series of years under a settlement fluctuating with the seasons, or with the extent of land brought into cultivation, it will, *à fortiori*, be enabled to yield under a settlement in perpetuity.

Equality of assessment, whether under a temporary or permanent settlement, is scarcely attainable, since the condition of villages must be liable to vary according to the different degrees of industry, prudence, and means of the persons who possess them. It is nevertheless desirable, upon an occasion like the present, that the amount of the settlement should be proportioned, as nearly as practicable, to the relative actual value of the several villages; and such (which was

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was the intention of the Board) is also the object of the rules by which the assessment has been regulated.

Without meaning, therefore, in the least to object to the principle of apportioning the assessment, by raising it in some cases above, and reducing it in others below the average adopted as the general basis of the settlement, the Board intended only to remark, that great caution should be exercised in those cases, in which it may be considered necessary to reduce the assessment, in a more than ordinary degree, below the general basis, upon a ground so difficult to be ascertained as that of the lands " being over-assessed."

That there were several villages so circumstanced in each of the talooks, the late Collector states himself to have been well aware; but it is evident, from what ensued, that the late Collector's information upon this point must have been general, and not much to be depended upon, since it was, in the article of lowering the permanent rent of the villages supposed to require it, that the deception practised upon the late Collector, and the gross corruption of his servants, was principally exercised.

It appears that the permanent remission or abatement, which it had been proposed to grant to the villages most requiring it, was granted in the talooks of Tindivanum, Bhovangherry, Chitput, and Trinomally only, where the settlements were first commenced. The late Collector explains, that it had been his intention to have reserved such villages as were supposed to stand in need of particular abatement, until all the villages of every talook, which could be disposed of according to the established rules, should be so disposed of; but that it having been urged by the public servants, that the inhabitants were in attendance, and having himself no reason to suspect the justness of the selection which had been made, of villages standing in need of the abatement, corroborated as it was by the accounts of the Curnums, and by the local experience of the public servants, he was induced to conclude a final settlement for the villages in question.

The pottahs for these villages were subsequently cancelled, when the system of corruption which had been planned and was acting upon was discovered, and many of them, upon revision, were settled at full rent, according to the rules which had been established.

An abstract of the assessment of these, including the several other villages in dispute or settled, but not finally revised on the 31st July, is contained in the columns from 49 to 53 of statement A, and in the separate statement marked No. 2. They amount in number to three hundred and twelve belonging to Arcot proper, and twenty-nine belonging to Mannargoody.

Of the three hundred and twelve villages belonging to Arcot Proper, it appears that the chittum, or full assessment, according to the rules established for the settlement, amounted to Star Pagodas 53,279 7 64, but that, in consideration of the injury which they were supposed to have sustained from the high revenue realized during the triennial lease, as testified, it was thought, by the comparatively low revenue realized on the actual produce of fusily 1221, the Collector had been induced to grant to some of them time to recover, and to others a permanent remission. They were accordingly settled at a final assessment, of Star Pagodas 49,160 14 6 from fusily 1227, rising thereto by annual gradations from Star Pagodas 43,375 15 10, the amount of the settlement of fusily 1222.

The amount of the ultimate settlement above stated, though less in the sum of Star Pagodas 4,118 38 58 than the amount of the chittum, or assessment, deduced from the rules established for the settlement, is less than the amount of the average collections of ten years in the sum of Star Pagodas 2,570 0 12½ only. The late Collector proceeds to remark, that if he had continued to consider the remission necessary, as he was at first led to suppose, he would, without hesitation have recommended it; but that as it was in the selection of these and other villages, since finally revised and settled at full rent, that the public servants proved themselves to be corrupt, he deemed it right to revise the accounts of the whole of them, and it appears that, between the 31st July and date of the report, a portion of them, to the number of eighty-four, had been

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been revised and settled at full rent, either immediately or in two or three years. The Collector adds, that some permanent remission will be necessary, but that he has little doubt that the whole may be finally settled at a sum equal in theaggregate to the ten years' average collections.

The subjoined statement, as taken from the late Collector's report, shews the number and actual assessment of the villages settled up to the 31st July, the number and estimated assessment of the villages of which the settlement then remained to be revised, and the number and estimated assessment of the villages then in aumany or remaining to be settled.

	Villages.	Permanently Settled.	Villages.	In dispute, but when received estimated at	Villages.	In aumany, estimated.	Villages.	TOTAL.
		St. Pags. F. C.		St. Pags. F. C.		St. Pags. F. C.		St. Pags. F. C.
Southern Division of Arcot Proper....	1,835	2,71,431 2 17	312	51,730 14 18	527	1,50,000 — —	2,674	4,73,161 16 35
Munnargoody........	127	14,542 39 12½	29	6,870 14 54	163	37,607 27 42½	319	59,020 36 29½
Cuddalore	14	3,911 1 54	—	— — —	—	— — —	14	3,911 1 54
Pondicherry, on ten years' lease......	9	6,036 32 2	—	— — —	—	— — —	9	6,036 32 2
	1,985	2,95,921 30 5½	341	58,600 28 72½	690	1,87,607 27 42½	3,016	5,42,129 41 30½

The sum of Star Pagodas 2,71,431 2 17, the amount of the assessment of the 1,835 villages belonging to Arcot Proper, which were finally settled up to the 31st July, is stated in the Report to be less than the average actual collections during the triennial lease, in the sum of about 1,300 Pagodas, but more than the ten years average collections in the sum of Star Pagodas 10,686 29 38, occasioned by the operation of that rule of assessment, which prescribed that, in cases where the actual collections of fusily 1220 or fusily 1221 were found to exceed the ten years average, a portion of the excess should be added to that average.

In the margin* the seven, three, and ten years' average are inserted, as also the Collections in fusily 1220.

Of these 1,835 villages, five hundred and ninety-eight were settled at full rent, from fusily 1221 inclusive, the rest from fusily 1222 inclusive; the difference between the amount of the settlement in fusily 1252, Star Pagodas 2,71,394 17 18, and the final settlement in fusily 1225, Star Pagodas 2,71,431 2 17, being occasioned merely by the including of six small villagos, yielding at present only a few pagodas, but which have been taken on a gradual assessment rising from Star Pagodas 66 17 10 in fusily 1222 to Star Pagodas 118 2 9 in fusily 1225.

The Board confess, that they have some doubts of the expediency of including in any final settlement, villages at present so poor or desolate as to yield on an average little more than ten pagodas each in the first instance, and less than twenty pagodas each in perpetuity. If they possess available waste to any extent, they will inevitably, upon so low an assessment, be cultivated at the expense of others. Agreed, therefore, to require from the present Collector an account of the extent of the lands, available and waste, belonging to these villages, together with his opinion as to the expediency, or otherwise, of confirming the settlement which has been concluded.

The

	S. Pags. F. C.
Average of seven years,	2,55,316 16 42½
Ditto of three years, .	2,72,700 32 67½
Ditto of ten years, . .	2,60,748 28 59
Collections in fusily 1220,	2,72,132 36 67

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The sum of Star Pagodas 14,542 39 12½, the amount at which one hundred and twenty-seven villages of the Mannargoody talook, settled up to the 31st July, have been assessed, exceeds in a small degree either of the averages of the seven, three, or ten years, as well as the collections of fusily 1220. The sum at which the fourteen villages of the Cusbah estate of Cuddalore have been assessed, amounting to Star Pagodas 3,911 1 54, falls somewhat short of the several averages, but exceeds in a trifling degree the actual collections in fusily 1220. The nine villages comprised in the Pondicherry district have, for an obvious reason, been rented for ten years only, and the amount of the rent, Star Pagodas 6,036 32 2, exceeds in a small degree the seven and ten years averages, while it falls below, in a similar small degree, the three years average and the collections in fusily 1220.

The total number of villages assessed up to the 31st July (including the nine villages of Pondicherry rented on a lease of ten years) was 1,985, and the total amount of the assessment Star Pagodas 2,95,921 30 5½.

Of the three hundred and twelve villages belonging to Arcot proper, the settlement of which remained for revision on the 31st July, mention has already been made. It has been stated, that eighty-four had been subsequently settled, previously to the closing of the late Collector's report, and that it was expected the whole would be settled at a sum not less in the aggregate than the ten years average collections, or Star Pagodas 51,730 14 18, which is the amount at which the assessment of these villages is estimated in the statement inserted above.

With respect to the twenty-nine villages of the Mannargoody talook, of which the assessment remained for revision on the 31st July, it is explained in the report, that they had been actually settled from fusily 1222 for the sum of Star Pagodas 6,644 4 3; but that though it was expected the rent of some of them would be raised on revision, it was thought that the rent would not, nor should be raised in the aggregate, beyond the ten years average collections, Star Pagodas 6,870 14 54, which accordingly is the amount entered for them in the statement above referred to.

The villages in the settlement, of which no progress had been made at the date of the last Collector's report, amounted in number to six hundred and ninety, whereof five hundred and twenty-seven were villages belonging to south Arcot proper, and one hundred and sixty-three to the talook of Mannargoody.

On reference to the general statement A, it appears that the collections from these five hundred and twenty-seven villages belonging to Arcot proper amounted, on the average of the seven years preceding the triennial lease, to the sum of Star Pagodas 1,58,802 32 49; on the average of the triennial lease, to the sum of Star Pagodas 1,71,192 17 7; and on the average of the ten years to the sum of Star Pagodas 1,62,608 2 35. It further appears, that the actual collections in fusily 1220 amounted to the sum of Star Pagodas 1,70,592 39 16; and that the chettum, or rent, which has been proclaimed as the permanent assessment, is Star Pagodas 6,68,801 22 33.

But it is explained in the report, that these are the villages in which a reduction must be granted, for the purpose of meeting which the excess obtained from others beyond the amount of the ten years average may be considered to be applicable. It would appear that many of them are villages, which having been highly cultivated, were in proportion highly assessed, and which though in a flourishing were not in an improvable state.

The late Collector explains, that those villages which improved under the triennial lease, were in general villages which were impoverished at its commencement, and *vice versâ*, that those which declined were such as had previously been in an advanced state of improvement. These different results are such as might have been expected, and the Board have only to observe, that in his application of the rules of assessment to the villages so severally circumstanced, the late Collector has acted consistently with the intention of their orders.

At the time of declaring the permanent assessment of the villages under consideration at the several sums amounting in the aggregate to Star Pagodas 1,68,801 22 32,

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1,68,801 22 32, the late Collector explains that he was well aware it was too high; but that not being satisfied as to what particular villages, or in what degree, the over-assessment applied, he published the full rent of the whole of them, concluding that those which could bear it would be engaged for, and resolving to grant reductions only on conviction of their necessity, derived from the farther and most satisfactory information to be obtained.

That the amount of the rent thus published was too high, the Board are entirely disposed to believe; not however on a *primâ facie* view of the amount in comparison with former averages (since the rent of those villages which have been settled exceeds those averages), but because it is stated that the villages remaining to be settled are the villages which having been best cultivated, and therefore the most highly assessed, are susceptible of the less improvement.

Another reason for considering the declared rent of the unsettled villages too high, is afforded by the circumstance of no offers having been made to take them at that rent, either by the old renters or by new competitors. The low amount of the revenue derived from the actual produce of these villages in fusily 1221, is advanced by the late Collector as an additional argument of their being over assessed; and certainly the argument is entitled to some weight. At the same time, the Board think it right to remark, that it is possible that a settled purpose on the part of the landholders, to sacrifice every present interest to the object of reducing their final assessment, may have increased this apparent deterioration.

That the villages in question are entitled to some abatement the Board are however satisfied. Those amongst them of the smallest value, the late Collector expected to be enabled to settle at an early period on a small remission. What the ultimate reduction would be upon the whole, the late Collector could not state with any precision; but he was inclined to believe, that they might be settled, in the aggregate, at something less than the average of seven years preceding the lease, or say at an even sum of Pagodas 1,50,000 at the very lowest.

Assuming the correctness of this estimate, and of the estimate already noticed with respect to the three hundred and twelve villages, the settlement of which remained to be revised, the total amount of the final settlement of the 2,674 villages comprised in south Arcot proper would be Star Pagodas 4,73,161 16 35, which the late Collector observes is Pagodas 20,350 less than he should consider to be a fair permanent settlement under more favourable circumstances; yet that it is more than the average collections of the seven years preceding the lease in the sum of Star Pagodas 8,191, and only Pagodas 1,926 less than the ten years average collections.

With respect to the villages, in number one hundred and sixty-three, which remained to be settled in the Mannargoody district, the late Collector explains that the balance of the lease settlement being very great in this talook, in consequence, in a considerable degree, of the bursting of the large tank which waters the greatest part of the lands, the ten years average collection, which would have included the three years of the lease, would not have answered in this talook generally as the basis of the settlement, since it would have reduced the rent of the villages which have large balances outstanding against them much below their value. The amount of the lease *settlement* has, therefore, been taken as the guide in this talook, from which such deductions are made in settling each village as its particular situation appears to render necessary.

The late Collector observed, that some of the villages might be settled at full rent immediately, but that most of them would require a reduction, and an allowance of time, from three to five years, to enable them to pay the reduced rent. Mr. Ravenshaw adds, that if the whole could be settled, as he thinks they might, at the ten years average (or Pagodas 37,607), he should consider it, under all circumstances, to be a rent favourable to Government.

The total permanent rent of the Mannargoody talook would, in this case, amount to Star Pagodas 59,020 36 29½, which added to the amount of the probable settlement of Arcot proper, as stated above, and to the amount of the settlement of the fourteen villages of Cuddalore and of the district of Pondicherry,

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cherry, makes a grand total of Star Pagodas 5,42,129 41 30½ from 3,016 villages, as shewn in the statement inserted in a former part of these proceedings.

A considerable portion, however, of this result, it will have been observed, is founded on estimate; but an estimate considered by the late Collector to be low, as respects the villages remaining to be settled belonging to Arcot proper, and moderate as respects the remainder.

From the statement accompanying the subsequent letter from the late Collector, dated the 9th ultimo, and referred to at the commencement of these proceedings, it appears that considerable progress was made in the settlement between the date of the report and the 31st December. From this period, at which the proceedings and accounts of the late Collector close, further progress in the settlement has been necessarily suspended, and will continue to be suspended until the present Collector shall have joined his station. It will be the first and most important duty of Mr. Hyde, on his arrival, which may be expected in a few days, to resume the business of the settlement and prosecute it to a conclusion.

According to the statement last referred to, it appears that the total number of villages finally settled, up to the 31st December, including those of Mannargoody, Talook Cuddalore, and Pondicherry, amounts to Star Pagodas 2,527, and the total permanent Beriz to Star Pagodas 4,15,893 4 55.

This amount exceeds the amount of the average collections during the triennial lease in the small sum of Star Pagodas 1,776 22 27¼, and the amount of the average of ten years collections in the sum of Star Pagodas 18,094 13 43½.

Of the four hundred and eighty-nine villages yet remaining to be settled, the chellum beriz, or full rent, according to the general rules for the settlement, is entered in the statement at the sum of Star Pagodas 1,55,5,11 44 72¾: but it is on these villages that the loss, that is the remission, will chiefly fall. In a paper of remarks accompanying the statement, the late Collector supposes, on a rough calculation, that a portion of the above-mentioned sum, to the amount of 1,00,000 pagodas, may require a remission of fifteen per cent, or 15,000 pagodas, and the remaining sum of Pagodas 55,511 a remission of twenty per cent, or Pagodas 11,100, making the total estimated remission Pagodas 26,100. This leaves a sum of Pagodas 1,29,4,11, as the probable amount of the settlement of the remaining four hundred and eighty nine villages, which added to the amount of the assessment upon the villages already settled, Pagodas 4,15,893, makes a total of Pagodas 5,45,304, which is somewhat more than the amount of the average of the ten years Collections.

The paper in which this calculation is contained was drawn up by Mr. Ravenshaw at the presidency, away from all the means of reference to accounts, and is therefore, of course, entitled to only general attention. As it may be proper that the present Collector should have an opportunity of observing the remarks which it contains, and as the document is probably not on the records of the cutcherry, it is ordered that a copy be prepared and transmitted to Mr. Hyde for his information.

In prosecuting the settlement to a conclusion, the present Collector will not, of course, confine his attention entirely to the villages which remain to be settled. He will revise the assessment of those which have been settled, in all cases in which he may have reason for so doing, and will especially attend to the investigation of allegations or information of corrupt practices, either as regards the amount of the assessment, or the parties with whom the settlement may have been concluded.

The Regulation which is in preparation respecting the settlement, will contain a clause, providing that engagements proved to have been collusive, or founded upon fraudulent grounds, shall be liable to be cancelled. This power will, however, be exercised cautiously and under proper limitations. The same degree of circumspection will not be necessary in the revisal of settlements before they shall have received the formal confirmation of the Honourable the Governor in Council, but it will nevertheless be prudent for the Collector to abstain from a too general or indiscriminate interference with arrangements

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once carried into effect. When the Collector may have good grounds for revising and altering the assessments determined by his predecessor, he will not scruple to report the necessity of doing so, otherwise considerable errors might escape correction; but it will be incumbent upon him to act, in this respect, with great fairness and deliberation.

So soon as the settlement shall have been completed, or as much sooner as may be convenient, the Collector will commence the preparation of a book or register, in which will be noted consecutively the name of each village in the different talooks, the names of the parties with whom the settlement has been concluded, the revenue derived from each, on the average of the three, seven, and ten years respectively, the amount of the permanent assessment, the extent of lands, arable and waste, &c. previously to commencing the preparation of this register, a form must be submitted for the approval of the Board.

The proceedings of the Board of Revenue, and the orders of the Honourable the Governor in Council on the plan for introducing the fixed settlement now in progress, contemplated a remission in seasons of extraordinary calamity only, considering that an assessment formed on an average of seven or ten years collections would not require remission in ordinary seasons, or under ordinary circumstances. In those proceedings it is, however, provided, that all villages watered by large tanks shall be rented under particular conditions, to depend on the supply of water, because " it was thought impossible, at present, to " conclude either an unconditional lease or a permanent settlement in such " villages, without either making a great reduction, which, if no damage oc- " curred would be a positive loss of revenue, and in the event of a great ex- " pense being necessary might not secure the object, as when the emergency " occurred the renters might be found to have spent the money."

It appears from the report of Mr. Ravenshaw, that he has settled all the villages in his district watered from tanks *unconditionally;* that he has interpreted the instructions respecting remission in a more enlarged sense, and has deemed it essential to the success of the settlement that remissions should be made when necessary.

" I have not deemed it necessary," says Mr. Ravenshaw, " to specify that " the rent of tank villages is to depend on the supply of water. I consi- " der," he says, " the general pledge given, that remission of rent shall be " granted in proportion to the badness of the season, so long as Government " shall consider it necessary to include that condition. On the liberal fulfil- " ment of the pledge I conceive to have been given to that effect, as well as " for granting the aid of Tuccavy and repairing of tanks, depends the success " or failure of the system now introducing; the prosperity or ruin, I may say, " of the country. That it will be most faithfully adhered to by your Board " and Government, I have no doubt; and if the subordinate authorities view " the importance of it in the light I do, they will, by making it the chief " object of their attention, ensure the most happy result."

Mr. Ross, the Collector of Cuddapah, in strict obedience to the general instructions, has settled conditionally in his district the villages watered by tanks; while in the southern division of Arcot, although remission is considered by the Collector to have been pledged in such cases, and in all others requiring remission, no express provision has been entered into with respect to it.

The amount of the settlement of the southern division of Arcot, compared with the revenue derived from it at former periods, may be considered moderate or otherwise, according as remissions may be intended to be granted. Mr. Ravenshaw declared, when called before the Board, that had he not considered Government pledged to grant remissions, he would not have made the settlement so high. Whether this declaration be construed to apply to tank villages only, or to the whole district, it is evident that cases may arise, where dry grain villages may stand as much in need of remission as tank villages, although not to the same extent, nor so often; and that the necessity of the remission must depend on the proportion that the permanent jumma, settled on an average of collections, bears to the resources which the renters can now command.

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Under the approval already expressed of the rules by which the Collector has formed his permanent rent, and adhering to their opinion, that an average of the past collections is the best datum from which to determine this rent, but taking into consideration that no part of the permanent settlement of South Arcot is conditional, the Board are induced to enter into this explanation, in order that the Governor in Council may be prepared to receive and to admit authenticated claims to remission in the first years of the settlement, rather than allow the future sources of prosperity, inherent in the plan of a permanent assessment, to be injured by a too rigid exaction of terms, which may possibly fall heavy on the landholders, under the great change which is to take place in the mode of creating the revenue and in the situation of the inferior Ryots.

In no case has any claim to remission been acknowledged in the pottahs or cowles which have been issued agreeably to the orders of Government: " the " persons with whom the permanent settlement may be formed have been " bound by their engagements to pay the amount of that settlement, in all " seasons, and under all circumstances." It is intended, that " it shall rest " exclusively with Government to determine on the equity and expediency of " granting any occasional remission or indulgence in the payment of the per- " manent revenue, in consequence of any extraordinary calamities of season, " or other circumstances;" but should experience demonstrate, that during the first years of the lease the rent bears hard on the renters and exceeds their means, owing either to the necessity of lowering the teerwa, from the effect of competition or other cause, or to the contraction of cultivation by the under-tenants in consequence of their emancipation, to a great fall in the price of grain or too much or too little rain, the Board are of opinion, that it would be politic to forbear too rigidly to exact the full rent, where just cause may exist for a remission. It is confidently expected, that the time is not far distant when remissions will cease to be necessary, except in cases of extraordinary calamity; but the arrival of that period may, in the opinion of the Board, be accelerated, by a discriminate but liberal indulgence of remission during the first years of the rent, in all cases of established necessity, as it must inevitably be retarded by an opposite principle of conduct. Should any loss occur to Government, owing to the difficulty of ascertaining the justness of the claims or the amount of the remissions to be granted, it would, in the opinion of the Board, be the less evil of the two that Government should remit too much, rather than they should collect too much.

As there is little doubt that the plan of the permanent rent will produce an immediate improvement in the condition of the under-tenants and inferior Ryots, by permitting them to occupy such extent only of land as they have the means of cultivating, and to bestow as much attention on that quantity as they think fit, the Board are confident that the improvement of the condition of the inferior Ryots, although in the first instance made at the expense of the renters, must ultimately redound to the benefit of the latter. But it would not accord with the benevolent object Government have in view, to allow the condition of one class of its subjects to be improved, while that of another class (namely, the renters) is depressed.

Where the renters are the only cultivators this reasoning will not apply; but it holds good in all villages where there are Meerassadars, Oolcoody and Pyacoody Ryots, or other classes of cultivators not included in the settlement.

Should the apprehensions prove ill-founded, that the assessment formed on an average of collections may, in some cases, during the first years of the settlement be too high, no remission will be required; but if these apprehensions should prove to be well founded, the liberal consideration of Government will, it is hoped, prevent the high assessment, where it may unintentionally occur, from operating injuriously.

It appears, that the triennial lease of the southern division of Arcot was formed on the basis of the seven years' collections; but for the reasons Mr. Ravenshaw gave, and from expectations of improvement from the immense wastes, it exceeded the average collections of seven years, in the sum of Star Pagodas 50,206 11 39, or nine and one-sixteenth per cent.: that various causes

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causes (which have been reported to Government) combined to make this rent bear hard on many of the renters, the badness of the seasons, the low price of grain, and the short period of the lease being the principal: that the remissions contemplated to be granted in cases of necessity were not granted, owing to the difficulty of discriminating who were able to pay, and who not. The effect is stated by Mr. Ravenshaw to be, that the personal property of the " renters " and Ryots sold during the late lease for payment of rent, amounted to Star " Pagodas 1,03,353 21 53; of which Star Pagodas 14,870 3 65 worth was " sold the first year of the lease, Star Pagodas 33,826 36 2 the second year, " and Star Pagodas 54,656 26 66 the third year. That although this " account," the Collector admits, " is not entitled to implicit confidence, " yet," he adds, " I am of opinion, it does not by any means shew the full " amount of property sold."

Of the amount of personal property thus described as having been sold for the payment of the rent during the triennial lease, the sum of Star Pagodas 12,759 44 55 only was sold by the Commissioners: the balance of Star Pagodas 90,593 21 78 is represented as having been sold by the owners. The Board are aware, to what abuses the preparation of such a document is liable; they refer to it, therefore, to point out the evils that may result from too high a rent too rigidly exacted, not as an authenticated statement of the actual extent of the evils of over-collection in South Arcot during the triennial lease.

Mr. Ravenshaw has expressed his hope, " that his successor will recollect, " that the class of people we are now putting in possession of estates are not " men of property, from which they are able to make up any losses they may " meet with, and who can afford to wait for better seasons to remunerate them; " but that, however fit in other respects for the situation they are placed in, " they have, generally speaking, no property except their cattle, and that if " they are made answerable for any thing more than trivial losses, they must " be ruined, and their estates must shortly revert to Government, in a much " worse state even than they are in at present."

Under the expression of these sentiments, the Board need not dwell on the impolicy of withholding remission, where a claim can be established founded on actual loss from misfortune or other causes; and it occurs to the Board to remark, that it might be imprudent to endeavour to trace any alleged loss to neglect, wilful or otherwise, because, under the present plan, there is a manifest excitement to industry, and no object, now the assessment is fixed, to be obtained by neglect.

It appears that, in his communications with the landholders, Mr. Ravenshaw made no mention of the lease being " under certain circumstances, only " decennial, but formed it at once as a perpetual lease."

The only reason for calling or considering the settlement decennial, and eventually perpetual, was to meet the possible event of its disapproval by the Honourable Court of Directors. The settlement, when confirmed, will be every where perpetual, as far as concerns the Government, and decennial only no farther than as it depends on the decisions of the Honourable Court.

In the case of the settlement under consideration, where no mention has been made of any other than a perpetual lease, it will be proper, so soon as it shall have received the confirmation of the Honourable the Governor in Council, that the landholders should be informed that the lease has been confirmed as a perpetual lease by the Government, but that it requires also the confirmation of the Honourable Court of Directors; that such confirmation will, in all probability, be obtained, but that, in either event, nothing can disturb the validity of the existing engagements for a period of ten years.

It would be advisable perhaps, that a proclamation on this subject should be issued, in the name of Government, upon the occasion of promulgating its confirmation of the settlement.

In the settlement of the southern division of Arcot, the Board observe that the devastanum and cavelly lands have been included, but that the proportions of rent payable on account of these respective lands have been distinctly determined,

mined, with the view to render easy their separation hereafter, should it be so decided.

This was a very proper and judicious arrangement; for though the Board are disposed to think that, in preference to the restoration of these lands, it will be advisable that they should continue to be included in the settlement, and the proceeds appropriated to the purposes for which the lands were held, as has been done in other districts, where a permanent settlement has been established, the Board have not formed a final judgment upon the subject.

According to the instructions of the Board, it was proposed that the allowance of the Bara Bulloti, or village officers, should continue, as usual, to be settled between them and the landholders; but Mr. Ravenshaw has proposed a qualification of this arrangement with respect to the Curnums and Taliars. The mauniams of these officers, as well as those of the Potail, or Pottah Monigar, and shroff having in the southern division of Arcot been resumed, and an allowance in money granted in lieu thereof, Mr. Ravenshaw, consistently with the spirit of the Board's instructions, has granted an abatement in the settlement equivalent to these money allowances; but as he thinks that the offices of Curnum and Taliar ought not to be rendered dependent on the landholders, he has bound the latter to make a separate payment to Government, equal to the pay of these public servants, who under this arrangement will receive it through the Collector.

In the few cases in which the mauniam lands of these officers have been resumed, the Board certainly think that the pecuniary allowances granted in lieu of them ought to be paid through the officers of Government, rather than through the landholders; but the Board are of opinion, that it might be preferable to restore the mauniams themselves. The Board conclude, that as an abatement has been already made in the jumma, to the extent of the allowances granted in lieu of these mauniams, the measure of restoring the mauniams might be effected without any further abatement.

Resolved, to require the Collector to submit a statement of the amount of the money allowances heretofore enjoyed by the village servants, compared with the amount of the abatement now granted in lieu of these allowances, and with the supposed value of the lands, and to desire the Collector will state his sentiments explicitly, as to the expediency, or otherwise, of restoring the latter.

Resolved, also, to address on the same subject the Collectors of the other districts, where the resumption of the mauniams of the village servants has, either wholly or in part, taken place.

On the subject of enams, the final instructions of the Board will be communicated to the Collector at an early period in a separate letter.

Towards the conclusion of his report on the important subject of the final settlement, in which it will be seen that great progress has been made in this district, Mr. Ravenshaw has submitted his sentiments on the expediency of vesting in Collectors a power to hear and decide such disputes, relative to the cultivation, to the occupancy and irrigation of lands, as may arise between landholders and inferior Ryots, or between the holders of different villages.

A suggestion of a somewhat similar nature has been submitted by the Collector in Tinnevelly; and the Board are of opinion, that if the power were vested in Collectors of adjusting disputes, in the first instance, upon the matters above referred to, it would be of advantage, and satisfactory to all parties. Mr. Ravenshaw observes, very justly, that under a permanent settlement, the Collectors and Tehsildars can have no greater personal interest in their decisions than a Judge and his Moonsiffs. That their decisions would be more prompt, and accompanied with less vexation the Board think can scarcely be doubted.

It is the wish of the Board to introduce certain provisions on this subject in the Regulation respecting the settlement, the draft of which is now preparing; but unless the principle be recognized as unobjectionable, the introduction of the proposed provisions into the draft could lead only to useless discussion.

Resolved, therefore, to solicit the sentiments of the Honourable the Governor in Council upon the subject.

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Resolved, that these proceedings be submitted generally for the consideration of the Honourable the Governor in Council, and for such orders thereon as they may be deemed to require.

Resolved, at the same time, to state to the Honourable the Governor in Council, that the Board would not recommend that his confirmation of the settlement, to the extent to which it has been established, should for the present be formally communicated. The Board are of opinion, that it might be advisable to defer this measure, until further proceedings shall have been submitted on the reports which have been received, and are expected from other districts; until, in short, a little further experience has been obtained. In the mean time the Board remark, that the agreements which have been exchanged between the Collector and the landholders will secure the parties in possession, and guard against any present inconvenience.

(True extract.)

(Signed) WM. OLIVER,
Secretary.

EXTRACT *from the* MINUTES *of* CONSULTATION *in the* REVENUE DEPARTMENT,

Dated the 4th February 1814.

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The Governor in Council having maturely considered the proceedings of the Board of Revenue, bearing date the 29th of March last, and the various papers to which reference is therein made, respecting the settlement of the land revenue in the southern division of Arcot, deems it proper to record such observations on the subject, as seem to be required for the guidance of that Board and for the information of the Honourable the Court of Directors. It was recommended by the Board of Revenue, in their letter of the 29th of April last, which accompanied the proceedings in question, that the confirmation of Government should be withheld from the settlement, till many of the points on which its merits depend should be more fully investigated, and the whole work should undergo a scrupulous revision; and that the Government should, for the present, confine itself to the expression of its sentiments generally, regarding the mode in which it has been concluded. What was recommended by the Board of Revenue, with a view only to proper caution in a matter of such weighty importance, has become indispensably necessary, in deference to the orders of the Court of Directors on the subject, conveyed in their letter of the 16th of December 1812; and the sole object of the observations, about to be recorded, is to point out in what respects the settlement of the land revenue concluded for the southern division of Arcot is, or is not, conformable to the views of the Honourable Court, to the principles prescribed to the Collector for his guidance, and (on points not embraced by those views as far as they have been stated, nor provided for in those principles) to the policy which the Governor in Council would be disposed to approve in a perpetual settlement.

The first consideration to be attended to, regards the persons with whom the settlement has been concluded. Although it does not appear to be noticed in the proceedings of the Board of Revenue, it may be allowed to precede all others, on account both of its intrinsic importance and of the attention which it will receive from the Court of Directors.

On this point the Collector refers to his letter to the Board of Revenue, dated the 7th of February 1812, for an explanation of the principles by which he has been guided. From that letter, and his subsequent letter dated the 9th of July 1812, it appears that, in the southern division of Arcot, net rent is hardly ever derived from land; that, when there is any, it goes to the heads of the villages or renters for the time being; that those persons do not inherit the capacity in which they stand, but are constantly liable to be changed; that there are few villages in which they have not been changed every two, three, or four years; that, in short, the little private property in the soil which exists has always been entirely at the disposal of the Government. From this state of things the Collector justly infers, that although it may be otherwise where

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meerass is a property yielding a rent to its owner, and possessing a value in transfer, yet in his district the Government commits no injustice, by making, as it always has made, such a selection of renters as may afford the best security for the public revenue, and conferring upon them a property in the soil, which no one has enjoyed before, and of which therefore no one has been dispossessed.

When the revenue absorbs the whole rent, the Government must be regarded as the sole proprietor of the soil, and the right of occupancy (at best of very uncertain tenure) is all which can belong to its subjects; but when that right too, as must also unavoidably be the case, has been at the disposal of Government, no room is left for a complaint of injustice towards individuals, in any settlement of the land revenue which Government may see fit to conclude. The question, in concluding such a settlement, is then narrowed to a consideration of expediency; and that settlement is the best, by which the interests of Government, involving, as they must do, the interests of the people at large, may most effectually be promoted. The case here put is, for the illustration of the argument, somewhat more extreme than that represented as actually existing in the southern division of Arcot; but the difference between the reality and the supposition is not considerable, and ample allowance seems to have been made for it by the Collector, in his application of similar reasoning to the duty in which he was engaged.

The Collector accordingly states, that the triennial renters, who may be considered as approaching more nearly than others to the possession of some sort of property in the soil, were allowed the preference in renting the villages anew; that they were permitted to include partners in the engagement; that when they disagreed among themselves, the rent was concluded with as many of them as could agree; that when they declined or neglected to rent their villages, the other head inhabitants were next permitted to rent them; and that the engagements which have been entered into with strangers, are not numerous, and were had recourse to only after all other means of renting the villages had failed.

It serves still further to justify the Collector's proceedings in this respect, that he has represented the evils which would have followed from leaving any of the villages unsettled, in a district over which a settlement is generally extended, as the Pottah Monigars are interested and enabled to reduce the stock and cultivators belonging to such villages, by withdrawing them to the rented villages, and as this apprehension has been confirmed by the experience of the triennial lease. He has, moreover, recommended that all ousted renters who may have lost their villages, through corruption on the part of the Collector's servants, should be allowed to recover them, on indemnifying the strangers by whom they have been rented for any expense incurred in improving them.

The Governor in Council desires, that the proposed option may be offered to the ousted renters; and under the foregoing explanation of the facts of the case, and of the rules according to which the Collector has proceeded, is of opinion, that in the selection of renters, the settlement will then have been concluded with all possible regard for the interests, feelings, and rights of those who bear the nearest semblance to landed proprietors. It is most satisfactory to observe, in confirmation of this opinion, that out of 1985 villages which had been settled at the end of fusily 1221, nine hundred and fifty-nine were rented by the former renters, and five hundred and twenty-five by former renters and their chosen associates; and that of the remaining five hundred and one villages rented to strangers, a great proportion had been voluntarily resigned by the former renters under regular instruments, either lodged with the Collector, or possessed by their friends who have succeeded them.

The Governor in Council does not find any direct information, either in the proceedings of the Board of Revenue or in the Collector's report or its enclosures, with regard to the number of persons with whom the settlement of the villages has been concluded. The point is important, as concerning justice towards individuals wherever a right to be admitted into the number is recognized, and as concerning the security of the public revenue and the improvement of the country wherever better security and better means of improvement

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ment would have been provided by increasing the number. On the first of those grounds it would seem, from the information incidentally afforded in the Collector's letters, dated the 7th February and 9th July 1812, above referred to, that the number of renters is sufficiently comprehensive; but it will be necessary that the Collector's attention should be directed to this point, with reference to the other ground on which its importance rests.

The attention of the Revenue Board has been chiefly turned to the amount of rent for which the district has been settled, and on that head their explanations are entirely satisfactory. The average of ten years' collections, forming the basis on which the amount was calculated, appears to be equally just towards the Government and the renters. The extremes to which the revenue rose and sunk in the two fusilies 1212 and 1216 neutralize each other, and the period including no other extraordinary variation of revenue, may be considered as exhibiting a fair view of the resources of the district. The average collections of the ten years fell short, indeed, of those of the triennial lease, to the extent of nearly three and a half per cent.; but there is melancholy evidence that the operation of that lease has proved most injurious to the southern division of Arcot, as well as to almost every other district into which it was introduced, and there can be no doubt of the necessity of abating the assessment, if the collections are expected to keep pace with it, and the prosperity of the district is not meant to be sacrificed still further for a temporary increase of revenue. The Governor in Council, therefore, expresses his perfect satisfaction with the amount of the present settlement.

The rules according to which the Collector has applied to each particular village the general basis whereon the amount of the settlement was to be calculated, and has corrected the severe pressure with which it would have borne on some villages, and the needless reduction of revenue which it would have caused in others, are extremely judicious. The chief rules are these. When the collections for fusily 1220 exceed the average of ten years, a portion of the excess is added; when they fall short, a portion of the deficiency is abated. Villages having little or no waste land are allowed a remission of from one-sixteenth to one-eighth: aumany villages mismanaged during the triennial lease are assessed with the average of the seven years preceding the triennial lease, or the ten years' average, whichever of the two is highest, though the collections in 1220 fell short of the average. The seven years' average is taken instead of the ten years, when the former exceeds the latter, by reason of balances during the triennial lease. When temporary causes have impoverished any village, the assessment is made progressive for five years, or some shorter period, till it attain its full measure. These rules seem to provide for almost every exception which could be required in applying the general basis.

The Governor in Council concurs in the sentiments which the Board of Revenue have expressed, with regard to the case of former over-assessment, for which the Collector stated that his rules did not provide an adequate remedy; and has nothing to add to their observations on that head, further than by expressing his satisfaction, that the impositions practised upon the Collector by his servants, for the purpose of obtaining an abatement of the amount with which certain villages ought to have been assessed, were detected; that the pottahs fraudulently procured were cancelled, and that many of the villages have since been settled at full rent.

The Governor in Council agrees with the Board of Revenue, that it would seem inexpedient to conclude any perpetual settlement for villages yielding no higher an annual rent than ten pagodas at first, and twenty pagodas ultimately; and thinks it questionable, whether even a decennial settlement ought to be concluded for such villages, unless they are very numerous.

The only provision which the Collector seems to have made for securing the under-tenants and Ryots in possession of their privileges, whatever these may be, is to be found in the pottah granted by him to the renters, which bears that they are to keep the inhabitants in peace, and conduct themselves according to the Regulations; but the Governor in Council considers this provision, for an object of such importance, to be much too indefinite, and highly approves of the specific obligations on this head, to which the

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renters are required to bind themselves by the seventeenth article of the moochulka prepared by Mr. Ross, the Collector of Cuddapah, relating to the duty of " making the Ryots contented and happy." The Regulation regarding the settlement will no doubt impose the duty upon the renters; but the pottah furnished to them ought to define and explain its nature and extent, as that prepared by Mr. Ross does.

In the settlement of the southern division of Arcot, the Collector has made no reservation of waste land: and he has stated his opinion, that no waste land ought to be reserved. In support of that opinion, he has observed that no settlement whatever could be formed, if all the waste land were excluded from it; that it would be difficult to select any waste land which it would be more proper to exclude than the rest; and that it is needless to exclude any, as it ought to be the main object of Government to secure its present land revenue and promote the future prosperity of the country, rejoicing, as it will have cause to do, if, by means of its revenue arrangements, the cultivation is extended; and resting satisfied, that the least of all the evils which it has to apprehend, is a difficulty in participating fairly in the increasing wealth of its people.

On the other hand, however, it appears to be the Collector's opinion, that the migration of the Ryots (by the apprehension of which the Collector of Cuddapah has chiefly been induced to include the waste land in his settlement) would not be affected one way or other by the reservation of the waste land, but that it may be prevented or properly regulated by a judicious distribution of tuccavy: it appears also, from the smallness of the abatement (varying from one-eighth to one-sixteenth) which is allowed on account of villages having little or no waste land, that the value attaching to waste land is not reckoned by the Collector to be very considerable.

The Collector's conclusion on this point does not appear to be made out by the reasoning which he has himself employed. The Governor in Council has often had occasion to express his conviction, that the object which requires the first attention, is the augmentation of the general wealth of the country, and that it will always be easy to devise means for drawing a due proportion of that wealth into the public treasury. If, therefore, the Collector had shewn that, with a reservation of the waste land, it was not to be hoped that the general wealth of the country should be augmented, the Governor in Council would have been disposed to concur in his opinion, that the waste land ought to be included in the settlement. But his reasoning tends as much to prove that the prosperity of the country would be injured as that it would be promoted by that measure.

Unless it answers some important purpose to relinquish the claim to a direct participation in the future produce of waste land, unless it is necessary as enabling the renters to hold out encouragement to their Ryots, unless the adjacent land could not otherwise be cultivated, or, unless, for some other reason, the settlement of the waste land must be simultaneous with the settlement of the land under cultivation, and is essential to the success of that other settlement, this gratuitous and unlimited surrender of that which, possessing no present value, could not be regarded as any favour by those who receive it, though the loss of it might hereafter be severely felt by Government, would bear no mark of the liberal and considerate policy, from which alone such an act ought to proceed, and would be stigmatised by the Court of Directors, whose sentiments on the subject are known to the Government, as a useless and improvident sacrifice.

The Collector has stated, that no settlement could be formed if all the waste land were to be reserved, and that it would be difficult to make a proper selection; but the rule, according to which the selection ought to be made, seems to be sufficiently manifest. Wherever the lands in cultivation could not be settled if the waste lands were reserved, they must of necessity be included in the settlement. In such a case, they are not gratuitously surrendered, but contribute to the value of the cultivated lands, and are taken into account by those to whom the cultivated lands are rented. To exclude them would be to check the extension of cultivation, and to destroy all prospect of that augmented

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mented wealth and increasing prosperity, in which the exclusion was intended to enable the Government to participate. But wherever the cultivated lands can be settled as well, though the waste lands are reserved, or wherever the abatement of rent on account of the reservation is more than counterbalanced by the object on account of which it is allowed (a case which, from the rate of abatement allowed by the Collector to villages having little or no waste land, may be supposed likely to be of frequent occurrence) the force of the reasons against including the waste land in the settlement seems to be irresistible.

It will, in all cases, be the duty of the Collector to take care, that the reasons against reserving the waste land are not inconsiderately or unnecessarily admitted, and still more, that they are not suffered to be alleged as a mere pretext for including it in the settlement.

The Governor in Council does not consider it to be of any importance, that the Collector has settled the tank villages in the southern division of Arcot unconditionally as well as the rest. In the letter of Government to the Board of Revenue, dated the 31st of December 1811, it was stated, that while the rent of tank villages was to be dependent upon the supply of water, the discretion of granting or withholding a remission of revenue in other cases rested exclusively with the Government; and the Collector has, naturally enough, given a latitude to these instructions, and without binding the Government, even in the case of tank villages, to any specific remission of revenue, has conceived it to be virtually pledged to allow such remissions, as the nature of the seasons and other circumstances affecting the condition of the renters may be found to require. The Governor in Council entirely concurs in the sentiments expressed, both by the Revenue Board and by the Collector, regarding the necessity of being liberal in this respect at the beginning. That the time will come when a remission of revenue will no longer be required, must be the persuasion of every one who believes that Government is intent upon promoting the prosperity of the country, and the measures now in train are well adapted to that end; but the arrival of such a time cannot be insured or accelerated, unless the present demands of Government are considerately accommodated to the present circumstances of the country.

If any confirmation of the foregoing views be wanting, it is unhappily to be found in the effects set forth in the Collector's present report, as having resulted from a rigid enforcement of the terms of the triennial lease in certain talooks of his district.

The attention of the Revenue Board was particularly called, in the letters addressed to them on the 31st of December 1811, and 24th March 1812, to the necessity of making the rent under the new settlement payable, at the option of Government only, in such coins as are issued from the Company's mint; but it does not appear, from the papers now before Government, that any provision to that effect has been made in the settlement of the southern division of Arcot. The omission requires to be supplied.

The deduction from the assessment made on account of the allowance to Curnums and Taliars is just and proper; and there can be no doubt as to the propriety of rendering the payment of their allowance independent of the good pleasure of the renters. But the Governor in Council will take into consideration the expediency of restoring to them the mauniums which they formerly enjoyed, when the subject is brought to his notice by the Board of Revenue.

The Collector has judged wisely in keeping the accounts of the cavelly and devastanum lands distinct from the rest, though included in the settlement, as an opening is thereby left for any new arrangement regarding them which may be deemed proper.

It is satisfactory to learn, on the authority of the Collector, that the other sources of revenue, exclusive of the land-tax, which pass in the southern division of Arcot by the general name of sournadyem, are highly improvable. It is principally from those sources that all future augmentation of the revenue must be looked for, and therefore they cannot be investigated and improved with

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with too great care. The Governor in Council will expect to receive the report on the subject which has been promised by the Revenue Board.

A report will also be expected on the subject of the enam lands in the district, regarding which the Revenue Board appear not to have furnished instructions to the Collector.

The register of the settlement proposed to be kept by the Collector will be a valuable document, containing information on many points, particularly the number of renters, and the amount of the rent of their respective villages, to which the Governor in Council may hereafter have occasion to refer.

The settlement has, ere now, been probably introduced throughout the district; but the Governor in Council anticipates great advantage from the revision which it is to undergo from the new Collector. With all the zeal, ability, and experience of the late Collector, Mr. Ravenshaw, it was impossible for him to accomplish so great and complicated an undertaking without many errors and oversights. Of this he was himself fully sensible, and he accordingly deemed it necessary to revise his own work. He had the satisfaction of detecting the impositions which his servants had practised upon him, before the charge of the district passed into other hands, and he corrected much of what had been done amiss; but there must still remain great room for correction, and the Governor in Council approves of the manner in which the Board of Revenue have called the attention of the present Collector to this important part of his duty.

Besides the instructions of the Board of Revenue, conveyed in their proceedings of the 29th of March, it will be necessary that the Collector attend to the sentiments expressed in the present proceedings of the Governor in Council, and that, wherever practicable, the settlement be rendered conformable to those sentiments, in the respects in which any discrepancy has been pointed out, and where the points called in question only require to be explained, a satisfactory explanation be afforded.

The observations of the Governor in Council have been framed, with a particular view to the recent instructions of the Court of Directors, on the subject of the mode in which the land revenue ought to be collected; and it is confidently hoped that they will meet with the Honourable Court's approbation, and that any settlement concluded in strict conformity to them would be confirmed in perpetuity. The observations themselves will shew that much remains to be done, before such a conformity is obtained, and that the measure of confirming even this first settlement in perpetuity is still far from being recommended by Government to the Court of Directors. A great deal, however, has already been accomplished, and the remainder, the Governor in Council doubts not, will be undertaken with similar zeal, and prosecuted to an equally successful conclusion.

At the suggestion of the Collector of the southern division of Arcot, the Board of Revenue have recommended that, after the introduction of the proposed settlement of the land revenue, the Collectors should be authorized, in the first instance, to hear and determine all disputes relative to occupying, cultivating, and irrigating land, which may arise between the renters and their Ryots, or between different renters; and observe, in support of that proposition, that when the amount and appropriation of the demands of Government upon the land are permanently fixed, the Collector may be regarded as an arbiter in such disputes not less impartial than the Judge, and that from the means of information possessed by him, and the promptness of his decisions, the authority proposed to be delegated to him is likely to be of great utility, and to give entire satisfaction to the inhabitants. As an appeal to the zillah court is in all causes to be allowed, the Governor in Council is disposed to agree with the Revenue Board, that much advantage might result from the interlocutory judgments of the Collectors on the points in question, and that they would not be attended with any of the evil consequences which led to the separation of the judicial authority from that with which Collectors are at present vested. The Revenue Board will therefore make provision for the object in view, in the Regulation which they have stated themselves to be preparing;

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paring; and a final decision with regard to its expediency will be given, when the Regulation is about to be enacted.

(A true extract.)
(Signed) D. HILL,
Secretary to Government.

EXTRACTS REVENUE LETTER *to* FORT ST. GEORGE,

Dated the 12th April, 1815.

Letter from, 5th March 1813.
(Par. 123 to 136.) Remarks on extracts from the Court's dispatches to the Bengal Government, dated 1st February 1811 and 15th January 1812, respecting the permanent settlement of the land revenue.

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Par. 57. We have perused with attention the observations recorded in these paragraphs, and the still more elaborate statements and reasonings contained in the report of your Board of Revenue of the 28th January 1813, on the important question of immediately and permanently fixing the amount of the land-revenue in the unsettled districts subject to your Government. We not only dissent from the conclusion drawn by the Revenue Board, and concurred in by our late Governor in Council, as to the necessity of no longer deferring the permanent settlement of the land revenue, but we see no reason, after the most deliberate and mature consideration of all the facts, arguments, and allegations which have been advanced, to retract the instructions conveyed in our Revenue dispatch of the 16th December 1812, and on which we perceive, from your more recent dispatches, that you have already proceeded to act. Being desirous, however, of placing upon record, fully and explicitly, the grounds on which our opinion rests, we shall shortly advert to a few of the principal arguments with which it has been (in our judgment unsuccessfully) impugned.

58. " There would be reason," you observe, " for postponing a permanent " settlement of the land revenue of these territories, if more full information " regarding their resources, than that which we now possess, could be obtain" ed; but the length of time during which they have been managed by the " Company's Government, and the nature of the revenue-management under " this presidency, have already made us intimately acquainted with the extent " of their resources. To wait for further information, therefore, would ap" pear to be altogether unnecessary." A want of acquaintance with the resources of the country was, while it existed, unquestionably a substantial reason for not proceeding rashly to fix the extent of our demands upon it; but it by no means follows, that the converse of the proposition is true, viz. that after having ascertained with tolerable accuracy the extent of its resources, there can be no good reason for postponing a perpetual settlement of the revenue to be drawn from it. On the contrary, if, as we know to be the case, there exists a great disproportion between its actual and prospective resources, *that* surely seems an improvident arrangement which would exclude the Government from deriving any advantage from the progressive development of those resources. When we know, for example, that of 9,253,000 acres of sirkar land in the districts of Bellary and Cuddapah, only 3,253,000 are in a state of cultivation and pay rent to Government, would it be prudent to renounce, by a solemn act, all claim to revenue from the six millions of acres now uncultivated, but which, in process of time, may be rendered productive?

59. You admit that " there would be reason for delay, if the country were " in a course of improvement; and if, by fixing its demands upon the landed " property, the Government were to forego its participation in the additional " value which that property might be expected to acquire. But you contend, " that the real case is directly the reverse of this supposition; that the agri" culture in the unsettled districts is in a state of decline; that revenue is " collected with difficulty; and that the hope of participating in the increasing " resources of the country, presents, therefore, no inducement to delay resort" ing to that system, under which its resources may be most effectually pre" served and improved." If the foregoing be a correct description of the present state of our territories, we apprehend that the evils complained of must

be

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be derived from one or other of the following causes; adversity of season, such as that which occurred in fusily 1221; the triennial leases, and their tendency injuriously to affect the interests, rights, and feelings of the small landed proprietors; or lastly, from over-assessment. Whether the unfavorable symptoms which you have enumerated proceed from any of the causes separately, or from all of them combined, it is difficult to perceive how they could be either removed or mitigated by a permanent settlement of the land revenue at its present standard. To perpetuate an over-assessment of the land, or a vexatious mode of realizing it, would produce consequences directly the reverse of improving the agriculture and the revenue of our territorial possessions; and in a country subject, like the peninsula of India, to great vicissitudes of seasons, there must always be a considerable difficulty in regularly and punctually collecting the land revenue, even though its standard amount were finally determined.

60. Were it clearly and satisfactorily demonstrated, that the assessment in any of the provinces subject to your Government is heavier than the land can bear, we should not be adverse to a suitable abatement of the jumma of the over-assessed district; for to persist in rack-renting the husbandman, and after compelling him to part with the stock of his farm, in order to satisfy an exorbitant demand, to tell him, by way of comfort, that the rent which he has impoverished himself in paying is about to be unalterably fixed, and that his circumstances will greatly improve under this perpetual settlement, is adding mockery to oppression.

61. The Board of Revenue observe in their report, that " the Government " rent or share of the produce is supposed to amount generally to the value of " little less than one-half, and in some situations to even more than one-half " of the gross produce." " If this," they add, " be an accurate statement, it " is scarcely necessary to remark, that an assessment so burthensome must be " inconsistent with the accumulation of agricultural stock, and consequently " inconsistent with any reasonable expectation of improvement." The Board go on to state, that " under these circumstances, to conclude a permanent settlement, that is, to fix the ultimate demand of Government upon the lands, " is the system most likely to be attended with the least loss: that by thus " ensuring to the landholders exemption from tax on improvement, their interest, and with it their industry, may be so excited, as to enable them, in " progress of time, to pay with ease, that which is now collected from them " with considerable and increasing difficulty." Now it is hardly requisite for us to point out the incongruity of these two statements. The Board set out with affirming the actual assessment to be inconsistent with the accumulation of agricultural stock, and consequently inconsistent with any reasonable expectation of improvement; and the conclusion at which they arrive is, that it is expedient not to reduce, but to perpetuate, that assessment which they had declared a little before to be incompatible, not only with improvement, but with the indispensable means of effecting it.

62. The failure of the permanent settlement in Dindigul, to which the Board have adverted in the eighty-fourth paragraph of their report, as well as that in Chingleput, and more recently in the Salem district, where estates were purchased on account of the Government for a premium merely nominal, affords the clearest evidence of the futility of expecting to avert the inevitably ruinous effects of over-assessment, by the means recommended by the Board; whereas the alternative of lowering the assessment in the southern division of Coimbatore, where it was discovered to be excessive, is known to have been successful under *temporary settlements*, in gradually restoring the revenues of that district from the state of depression into which they had fallen.

63. To evince the promptitude which we have shown, even under the severest pressure of financial difficulties, to accede to any measure which was judged indispensable by our Governments abroad to the prosperity of our territories or the relief of their inhabitants, we need only recall to you the terms in which we sanctioned the reduction of the assessment in the last-mentioned district. " An observation of the opposite effects exhibited in the two divisions " of the same province, where neither the difference of soil nor the climate " could be supposed such as to have any influence in originating them, must

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" have obviously led to the conclusion, that the rates of assessment in the " southern division were too high: we have therefore no hesitation in approving of your having directed the rates to be brought down to the standard " of those in the northern division," &c.

64. In a late dispatch which we addressed to you from this department, we did, indeed, animadvert on the abatement of ten per cent. on the jumma of Tanjore, which you had sanctioned at the introduction of the quinquennial lease in that province; but we objected to the measure, " because it appeared to have been adopted solely for the purpose of overcoming the reluctance manifested by the Meerassadars to a fixed money-rent, and because " the Collector had pronounced the former rate of assessment to be fair and " equitable, and probably more moderate than in other provinces."

65. If the Board of Revenue were satisfied that the assessment in any part of the territory subject to their immediate superintendence was so high, as either to impair the permanent resources of the country, or to prevent their progressive development, it was their duty to make it the subject of a formal separate representation, instead of introducing it as an incidental circumstance, to help an argument for a favourite theory. Should such a representation ever come before us, supported by well-attested facts, we shall investigate and decide upon it according to the best of our judgment; but we can by no means agree with the Board, that in calculating the proportion which the Government assessment bears to the gross produce of the land, the enaums, or rent-free land, should be excluded from consideration. In the survey report of the Ceded Districts by Colonel Munro, it is stated that the enaum lands in that portion of our territory amount to about 2,599,747 acres, of which the estimated rent is Star Pagodas 12,35,458, being more than two-thirds of the revenue payable to Government. Supposing, therefore, that the Government assessment (say eighteen lacks) absorbs fifty per cent. of the gross produce of the sirkar, or taxable land, when the enaum land is included the revenue will amount to only about thirty per cent. on the gross produce. Whether the enaums be distributed among the great body of landholders, or held by the Potails, Curnums, and other village officers, their total value ought, in the point of view now under consideration, to be taken in deduction of the Government rent or tax. In the former case, the enaums may enable the holders to increase their farming stock, even though they should derive a bare subsistence from their malguzarry land, after defraying the expenses of cultivation and paying their rent to Government; in the latter case, the enaums afford provisions for numerous classes of public functionaries, whose pay and subsistence would otherwise constitute a distinct charge upon the funds of Government, which could only be met by additional imposts on its subjects.

66. " Prior to the establishment of the courts of judicature," the Board of Revenue observe, " when the Collector was the depository of all civil authority, " the Revenue system was a system of restriction: his authority was exercised " in inducing the Ryots to occupy and pay rent for more land than it was consistent with their interest or inclination to occupy, and under this system " the land revenue was not only upheld, but raised to an amount exceeding " the just proportion which it ought to bear to the actual resources of the " respective districts. It was high in proportion to the population and stock " whence it was derived. The revenue so raised has, for some years, pressed " hard upon the country. In few or none of the provinces, is it in a state of " progressive advancement; but from the restrictive system being necessarily " abandoned, combined with other causes, a diminution is rather to be apprehended." We have already said that the question, whether the assessment be partially or generally excessive, ought to be investigated and determined separately, because it has no necessary connection with questions relating to the form or duration of the settlement. The restrictions alluded to by the Board are not inseparable from the ryotwar mode of collection, and ought not, in fairness, to be adduced with the view of disparaging it.

67. It is, at all events, quite satisfactorily established to our minds, by the instructions of your Board of Revenue to the Collector of Bellary, of the 9th November 1809 (and similar instructions were also issued to the Collector of Cuddapah, both sanctioned by your Government), that the sudden abolition of

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of the new system of judicature, of the restrictions before practised by the Collectors on the freedom of cultivation, and the curtailment of their authority over the Ryots at large, was premature, and that, in order to prevent the affairs of the districts from falling into perfect confusion, and to guard against a serious defalcation in the revenue, the Collectors were authorized to resort to the employment of the same measures, though in a far more objectionable form, as well as to other expedients, which should never have been resorted to.

68. The Board, after having observed in these instructions, that "of the "increased difficulty" (i.e. of collecting the revenue under the new system of judicature) "there could be no doubt, and that of the means of removing "the obstacles which had so suddenly and greatly increased the local officers "were in general the best judges," proceed as follows. "That the Collector "has been deprived of the chief part of his authority, and that the revenue "must in some cases immediately, although perhaps not ultimately suffer, the "Board are aware; but still the Collector has great authority, name, and "influence. He must make up in address what he has lost in power; he must "devote his whole attention to prevent the loss which these sudden changes "are no doubt calculated to produce; he must make the most of what he has "left in his hands, of what local circumstances can suggest to him and his "servants; he must make the most of all the modes of obliging or crossing "ill-disposed or contumacious farmers, which a Collector still possesses in the "distribution of tuccavy, in the repair of wells, tanks, and channels, in the "refusal of lands and distribution of good fields, in the restoration and resumption of enaums or at least in threatening to do so, in the removal and "appointment of Potails and Curnums, which the Board give you full authority to do at your own discretion; taking care not to get entangled in the "courts, and in the general vanity of mankind, which is as strong in the cottages of Ryots as in the courts of princes, and disposes them to be well "received at the cutcherry. In all these transactions the able Collector will "find motives of hope and fear, wishes and aversions, to enable him to carry "most points. If after exerting all that ingenuity can suggest and address "effect, the Ryots will not consent to reasonable terms, other means of collecting the revenue must be had recourse to. These insuperable impediments must be forcibly pointed out to Government, suitable remedies be "considered and thrown into the shape of a Regulation, and the revenue be "collected upon different principles."

Sic orig.

69. We have certainly nothing before us to dispose us to believe, that this most objectionable course of proceeding has not yet been resorted to in the settlement of the decennial leases; for though, in the concluding part of the paragraph of the report of the Board of Revenue, dated the 28th January 1813, which we have already quoted, it is stated, that "*the restrictive system "being necessarily abandoned*, a diminution of revenue was rather to be apprehended," they therein must, as we conceive, mean to refer to the actual power possessed by the Collectors antecedent to the establishment of the Zillah courts, and not to the substituted means resorted to, to make up for the loss of it.

70. But admitting what is the fact, that the Collectors have under the Regulations lost that power; and supposing also, for a moment, that the expedients afterwards authorized to be practised by them in Bellary and in Cuddapah are no longer resorted to, it is impossible, we should think, that the Board can seriously believe, that there was any species of interference exercised by the Collectors over the Ryots, which is not practised to a greater extent, or in a harsher form, by the renters. The reports of the Collectors on the effects of the triennial lease were sufficient to extinguish such a belief, if it ever existed. The representations made to your Board of Revenue by Mr. Ravenshaw, the Collector of the southern division of Arcot, on this subject, during the first year of the lease, and which we have particularly noticed in our Revenue dispatch of the 17th December 1813, are not stronger than those contained in his subsequent communication to that Board.

71. Mr. W. Garrow describes the effects of the triennial lease in Coimbatore in the following terms, and similar quotations might easily be made from the reports of other Collectors. "The last year of the lease became, in a great mea-"sure,

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" sure, a scene of scramble on the part of the Mootahdars, in order to make up " for preceding losses. While the fear of a non-renewal impelled them, on " the one hand, to distrain unjustly, and otherwise oppress the Ryots; the " expectation of a renewed lease on lower terms excited, on the other hand, " all their spirit of intrigue to depress the cultivation, where their misconduct " had not previously effected it." It is in vain to say that the Ryots are protected against harassing and vexatious proceedings by the courts of justice; for the loss of time, the expense incident to a legal process, and the delay of decision will, in nine instances out of ten, prevent the Ryot from appealing to the court. If the courts were really effectual for the protection of the Ryots, the oppressions stated by Mr. Ravenshaw and Mr. Garrow to have been practised upon them could not have taken place upon the scale described in their letters. We entertain a decided opinion, founded on the reports of the Collectors respecting the triennial lease, that the apprehended decline of public revenue was attributable, not to the abandonment of measures of restriction which would probably constitute an objectionable part of any system of revenue management, but to the substitution, in room of the ryotwar mode of collection, of the renting system, under which the great body of cultivators were placed, in a considerable degree, at the mercy of a set of farmers of the revenue, who struggled to indemnify themselves, by means of rapacity, for the loss they sustained in consequence of having entered into improvident contracts.

72. The Board of Revenue profess to think that the suggestion we threw out for consideration in our Revenue dispatch to Bengal, dated the 15th January 1812, of reserving to Government, under any settlement of the land-revenue which should be concluded, the right of claiming a moderate participation, at distant intervals, in the growing improvement of the country, must have proceeded from an erroneous conception, on our part, of the nature of the assessment which constitutes the permanent settlement in India; particularly where the settlement may have been, and may hereafter be concluded with the actual landholders. They admit the practicability of the plan in question, endeavour to show that it is applicable rather to an assessment proportioned to the rent than to an assessment proportioned to the produce of the land; and with reference to the amount of the actual assessment in the territories under your charge, they pronounce such a provision to be calculated to perpetuate the present poverty of the landholders.

73. Our suggestion certainly did not originate in any misapprehension of the real state of the case, and the reasoning of the Board has altogether failed in convincing us either of its inapplicability or ill tendency, if adopted. The Board state (correctly, we believe) that " the sovereign's share of the produce " in India may be regarded in the same light as the landholder's share of the " produce in England and other European countries; and that the actual " condition of the *landholders* is not that of *landlords*, but of tenantry deriving " a subsistence from the occupation of agriculture, and in favourable circum" stances so much more than a subsistence, as to make their interest in the " land saleable." And after thus describing the Government as uniting in itself the rights of general landlord with the powers of sovereign, the Board recommend that we should altogether renounce the former, and that we should impose irrevocable restrictions on the exercise of the latter; in short, that we should for ever alienate all future claim on the soil, either in the shape of rent or taxation, beyond the present amount of our land revenue. To so extreme a proposition we are not prepared to accede.

74. Should the alleged propensity of the natives to deteriorate the land towards the close of their lease, with the view of obtaining a renewal of their engagements on the same or still more favourable terms, be considered as an insurmountable objection to periodical settlements, still it does not follow that we should entirely abandon the waste land as a source of revenue. The lands already cultivated might be settled in perpetuity, and the right be reserved to Government of assessing such a proportion of the waste lands as may not have been included in the settlement, also in perpetuity, at a subsequent period. All that is necessary towards this object is a complete survey, previous to the first settlement, and an accurate register of the lands brought into cultivation subsequently to its conclusion.

75. It is not our intention to dispute the policy of introducing the permanent settlement into Bengal; nor is it inconsistent with the high respect we feel for the authors of that measure, to express a doubt whether their expectations respecting it have been fully realized, whether inconveniences may not have resulted from it which they did not foresee, and whether advantages have not been imputed to it, which might, with equal or greater justice, be ascribed to other causes.

76. Those who have objected to the reservation of the unquestionable right of the Government to draw a revenue from such waste lands as may hereafter come into cultivation, seem in general to argue as if the extension of agriculture were dependent on the conclusion of a settlement, which shall not only fix the quantum of the jumma upon the lands in actual cultivation, without being liable to increase at any future period, but shall also leave all the prospective advantages that may accrue from the culture of the waste, to the exclusive enjoyment of those with whom the settlement is made, and those who may rent it under them. But this is a view of the subject in which we cannot agree. We, on the contrary, believe that, in a country like India, where the great body of the people are husbandmen, where their wants are simple and few, where marriage is general, where the expenses of rearing children are trifling and where other concurrent circumstances contribute to encourage population, where also waste land abounds, and where a state of internal tranquillity prevails, undisturbed by civil wars or the depredations of foreign invaders, the extension of agriculture will proceed as that population advances.

77. The permanent settlement, " if it did no more," it is argued, " would " do much, by rendering land, in process of time, a valuable property, and a " security for the realization of the present revenue." That this effect has been produced under the permanent settlement in Bengal, Behar, and Benares, is admitted; but it is equally true, that the sales of land for arrears of revenue have occasioned a vast permutation of property in those provinces, that many ancient and opulent families have been thereby reduced to a state of depression and indigence, and that however desirable it may be for Government to have such a security, the exaction of it is felt as a far greater hardship by the landholders, than the personal confinement or coercion to which they were subject under the native Governments, when they failed in discharging any part of the public dues. It should be recollected, also, that this security is not a necessary consequence of the permanent settlement of the land, but that its existence depends entirely upon the lightness of the assessment, and the value of the landlord's interest in the land. In the zillahs of Chingleput, Ganjam, and Rajahmundry, for example, all of which are permanently settled, it appears that no such security exists, as there are estates in each of those zillahs, which, after being attached for arrears of revenue and exposed to sale, have remained in the hands of Government for want of purchasers.

78. Nor is it easy to see how, or at what time, the land would become security for the revenue, under a plan of village settlements, such as have been partially introduced for a limited period, and as you once intended to have rendered general and perpetual. In explanation of this plan, the Board of Revenue state, that " it was intended that all the principal landholders should " become the joint renters, and it was contemplated that, after the settle" ment should be concluded, they would begin to make arrangements among " themselves for the permanent distribution of the lands, and thereby create, " in course of time, separate private estates in each village, paying their land" tax directly to Government."

79. Under zemindarry or mootahdarry settlements, the greatest inconvenience and difficulty are experienced in dividing estates, portions of which are exposed to sale, either voluntarily by the proprietors, or compulsorily by the Government for the realization of arrears of revenue. In the former case, the separation of the smallest share is often attended with as much trouble and expense as a new assessment of the whole village; and from the clashing interests of the different parties concerned so many obstacles are interposed, that sometimes a delay of years takes place before a division can be finally accomplished; and in the latter case, it is always a matter of great difficulty to guard against disproportionate allotments of the jumma, and thus

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sacrificing the public interests on the one hand, or doing injustice to the defaulter on the other. But it would seem to us that the inconveniences to which we have just adverted would be felt in a tenfold degree under a village settlement, like that described by the Board. When the proprietors of a village, consisting of a numerous class of sharers, or a certain number of them, become jointly responsible for the revenue assessed upon the whole village, what course of proceeding would be adopted, in the event of their failing to make good their engagements? We know of no means that could be employed effectually to discover with whom the default lay; and nothing surely could well be more harsh or cruel, than to attempt the recovery of the arrear, by proceeding to the seizure and sale of the lands of all the sharers indiscriminately: yet this course was pursued under the village settlements in the Ceded and Conquered Provinces, subject to the authority of the Supreme Government, until 1811, when a regulation was passed to relieve the joint sharers from the severity of such a proceeding, and to remedy those acts of injustice and oppression experienced by the smaller and more helpless Putteedars at the hands of their more powerful brethren, involving, as they too often did, the overthrow and destruction of individual rights. That Regulation authorized the Putteedars, whenever they desired it, to have their shares divided off, and formed into independent estates, separately assessed by Government; but the difficulties in apportioning the jumma in an unsurveyed country with justice to all parties and to Government, we conclude to be the reason why that measure has not yet, as far as we can learn, been adopted to any considerable extent.

It is strenuously contended, in the letter under reply, and in the report of the Board of Revenue, that if the resources and general wealth of the country were increased, through the restriction of the demand of Government upon landed property, there could be little difficulty in devising means whereby Government might participate in the increase. This proposition, in the general form in which it is put, appears to warrant an inference which we believe its authors little intended should be drawn from it. If, in the event of a general increase of the wealth of the country, it would be easy, by means of indirect taxation, to draw a due proportion of that wealth into the coffers of Government, the conclusion is hardly to be avoided, that a part of the revenues *now* levied directly from the land might be realized through the same channel of indirect taxation; and admitting this to be the case, it will be difficult to justify our not having recourse to a fiscal system, agreed to be less injurious to the prosperity of a country, than that of intercepting a large proportion of the produce of its land and labour, before it has circulated through the community in the way of exchange, and performed in some respects the functions of a reproductive capital. The true defence of our system of taxation in India is, not that it is preferable to any other, when judged according to the generally received principles of political economy, nor even that it has been continued because we found it established, but because we consider it to be utterly impracticable to raise the same sum in a less exceptionable way.

80. There is only one other point on which we wish to say a few words before taking leave of the subject. In the 135th paragraph of the letter now under reply, the permanent settlement is represented to be of vital importance, from being calculated to give to the mass of the people, who are engaged in agriculture, a deep and lasting interest in the stability of the Government; and in the event of any modification of the principle of that measure, an apprehension is expressed, that the landholders might, under certain circumstances, contemplate the overthrow of the Government with indifference, or even be led to entertain an expectation of deriving benefit from the change. We do not partake in these apprehensions. There is abundant evidence on your records to shew that the great body of cultivators would prefer an aumany division of the crop to a fixed money-rent, either for one year, a term of years, or in perpetuity. We have already had occasion to advert to the abatement which was made in the assessment of the province of Tanjore, at the conclusion of the quinquennial lease, in order to overcome the reluctance of the Meerassadars to a fixed money-rent. The triennial lease introduced in fusily 1218, was very partially established throughout other provinces, owing to the same cause. Mr. Fraser, the Collector of Nellore, in his letter to the Revenue Board, dated 8th January 1811,

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1811, pleads for an increase of his allowances, in consideration of " the arduous " duty he had to perform, in reconciling the people of those extensive districts " to a new system of management," alluding to the renting system. Mr. G. F. Travers, in his letter to the Board of Revenue of the 28th June 1812, when applying for authority to issue an unusually large sum as tuccavy, in fusily 1222, in Trichinopoly, uses the following argument to induce the Board to sanction the grant." " The Board are also aware, that with fusily 1222 the " triennial rent will expire, and the introduction of the permanent settlement " is so well known, that it is scarcely necessary to introduce it in this place, *to " support my request for a liberal advance;* and when the policy of not with- " holding the assistance of Government *at this particular period, when the " Ryots ought to be conciliated, is taken into consideration, I trust that the present " demand is not greater than is absolutely required.*" It deserves also to be remarked, that the Board of Revenue recommended the grant for your sanction in the seventh paragraph of their Secretary's letter of the 20th July 1812, on precisely the same grounds which were stated by the Collector in justification of the advance. It likewise appears, from the letter addressed by the Collector of Cuddapah to the Board of Revenue, on the 22d December 1812, that he had in vain attempted to conclude a permanent settlement in the talook of Chetwel, the renters preferring to contract for their lands under a decennial lease. It would be easy to multiply proofs, that it was not the landholders who desired, but the Government who were bent on the introduction of the permanent settlement, at the period to which we allude; and we cannot believe, until positive evidence of the fact be adduced, that the postponement of the measure will cause either disaffection or discontent. An immoderate assessment, whatever may be the form or duration of the settlement under which it is levied, is likely enough to excite feelings of that description; but a moderate and just assessment, adapting itself to the circumstances of the people, and collected in the way most consonant to their habits, and best calculated to save them from oppression and wrong, will, we doubt not, be cheerfully submitted to, although unaccompanied, in the first instance, with a pledge that it will never be increased.

Letter from, dated 25th August 1813. (Par. 1 to 20) Explaining what has been done in obedience to the instructions conveyed in the Court's Revenue dispatch, dated 16th December 1812.

109. We now propose to review the measures which were adopted by you, in consequence of our instructions of the 16th December 1812.

110. It appears, from the letter before us and the accompanying enclosures, that after calling on the Board of Revenue to report the progress which had been made, previously to the receipt of our orders, in forming the decennial village lease settlement, and the Board having reported accordingly, you directed them to submit their sentiments respecting the means of immediately forming a ryotwar settlement in those villages in Trichinopoly, Nellore, Palnaud, Coimbatore, Tinnevelly, Madura, and Dindigul, the villages of the Ceded Districts, and the northern and southern divisions of Arcot, in which a decennial lease had not been concluded; the small talooks in Balaghaut, and the estates which had reverted to Government, where there are no Meerassadars, and where Government was not already so far committed as to have authorized the conclusion of a decennial village lease settlement. In those districts where a village lease settlement had been already concluded, it was to be declared terminable at the expiration of the period for which it had been granted, and the renters were to be required to issue pottahs to the Ryots, on pain of forfeiting their leases. You further desired the Board to state their opinion respecting the term for which it might be advisable to conclude a settlement with the Meerassadars in Tanjore, or other provinces, where Government had not been already pledged to the conclusion of a decennial settlement. In fine, you gave directions that, in forming the settlements, the waste land should be reserved, wherever it might be practicable to do so without producing injurious effects.

111. The foregoing instructions, so far as they were in conformity with our orders of the 16th December 1812, we of course approve; but we have, at the

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same time, to regret that you afterwards were induced, by the representations of the Board of Revenue, to depart from them in several material points.

112. In the long minute of the Board, dated the 5th August 1813, which may be considered as their answer to your Secretary's letter of the 15th June, they evince a stronger anxiety to justify themselves against the censure which we had felt it to be our duty to pass upon their conduct, in taking upon themselves, contrary to our orders and without the authority of their immediate superiors, to introduce a decennial, and eventually permanent settlement of the lands, than to comply with the requisition which you had made to them, of submitting their opinion as to the best mode of carrying into effect the instructions we had conveyed to you, and which you had communicated to them. The Board would have pursued a preferable course, if instead of combating the wisdom and propriety of these instructions, they had displayed becoming alacrity in acting upon them; and in adverting to their minute now, it is not by any means our intention to enter into the various controversial questions therein discussed, choosing to confine our remarks principally to the considerations by which you were induced to deviate, in several instances, from the line prescribed for your observance, and to which you originally professed yourselves resolved to adhere.

113. In the first place we have to observe, that although the district of Nellore was one of those into which the Board of Revenue were instructed by your Secretary's letter of the 15th June 1813, to introduce a ryotwar settlement, and although, in the fifth paragraph of your letter now under reply, you apprise us of this district having been comprehended in your instruction; it is excluded, without any reason being assigned, from the list of districts given in the minute of the Revenue Board, in which Government were at liberty to introduce the ryotwar system of collection. This is a circumstance which requires particular explanation.

114. We are informed, also, in paragraph 2 of your subsequent dispatch, dated 4th February 1814, that the province of Coimbatore, which was included not only in your instruction of the 15th June, but in the list contained in the Board's minute as capable of ryotwar settlement, has been subjected to a decennial village lease settlement, and the reason given for this change of resolution is by no means satisfactory. It appears, from the Collector's letter of the 10th September 1813, that he had made some progress in settling the two divisions of the district on a decennial, and ultimately permanent lease, before receiving the Board's orders of the 2d August to suspend that arrangement. It was stated in the same letter, that the head inhabitants had expended considerable sums in advances for the improvement of the different villages; and, on this ground, you deemed it inexpedient to annul their engagements, and authorized the lease to be prosecuted to a conclusion. This is certainly matter of regret, because Coimbatore is described by the Board of Revenue to be almost entirely a dry grain district, and is, on their own view of the subject, on that account particularly well adapted to a ryotwar form of settlement.

115. There are, besides this, two circumstances connected with the settlement of that district, which we cannot permit to pass without notice. The one is, that the Board of Revenue, although they received an intimation from you, on the 15th June, of your intention to introduce a ryotwar settlement into Coimbatore, delayed making any communication to that effect to the Collector until the 2d August, notwithstanding that they must have been aware of the probability of the Collector being employed, during the interval, in carrying into effect their previous orders of the 11th March, for the introduction into the district of a decennial lease. Another circumstance, no less deserving of notice, is, that the Collector deferred replying to the Board's letter of the 2d August until the 10th September, for no other reason, that we see, than his having been engaged in bringing into a more compact state certain accounts which, in the concluding paragraph of his address, he says *it would be unnecessarily occupying the Board's attention then to enter into.* We trust that these circumstances admit of a satisfactory explanation, and that they are not attributable to so reprehensible a cause as a disposition, on the part either of the Board or of the Collector, to defeat the wishes and intentions of their superiors.

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116. We observe, also, that at the period when you authorized the decennial village settlement to be prosecuted to a conclusion, it had been introduced into only six hundred and four out of 1,519 villages which compose the two divisions of Coimbatore: nevertheless, upon this ground, the Board of Revenue represented, in their minute of the 5th August 1813, (and you have yielded to their representation), that it would be impolitic to introduce the ryotwar system into detached villages in those districts where decennial leases had been partially concluded, and that it was desirable to extend an uniform system of revenue management throughout each district. We readily admit uniformity to be desirable; but it is not always practicable, without making greater sacrifices than the object is worth. There has, for example, been a deviation from the practice here recommended, in the districts of Trichinopoly and Tinnevelly, where the dry lands have been settled ryotwar, and the wet rented under a village lease. Besides, supposing it to have been expedient to adhere to the principle of uniformity in Coimbatore, this is not decisive respecting the system to which the principle ought to have been applied. That it would have been improper to cancel the engagements entered into with the renters, without their consent, is unquestionable; but what excites our surprise is, that no attempt was made to procure their consent, and that the option was not given to the landholders in Coimbatore which has been granted to those of Dindigul, between a ryotwar settlement and the lease, for which they had either contracted or were invited to engage. Had this been done, we are strongly disposed to think that they would have given a preference to a ryotwar settlement.

117. The same reasons which induced you to authorize the extension of the village settlement throughout the districts into which that settlement had been partially introduced, and also the additional reason that teerwas had never been established in the villages of different zemindarries which have reverted to Government, led you to grant similar authority with regard to those villages. We must confess that the additional reason here assigned for this deviation from our instructions, and your own original intentions, is not more satisfactory than those to which we adverted in the case of Coimbatore. The Board of Revenue say, that " previously to introducing the ryotwar system into the " villages now under the Collector's management, in zillahs Chingleput, Gan-" jam, and Rajahmundry, it would be necessary to fix the teerwas by survey, " a measure which they were not prepared to recommend." The grounds on which they withheld this recommendation are not stated; nor can we conceive any ground to exist, other than the wish of the Board, in so far as depended on them, to confine the ryotwar settlement within the narrowest possible bounds. If it arose from a consideration of the inadequacy of the Collector's powers, as circumscribed by the Judicial Regulations, to fix the teerwas by survey, we think the importance of an equal and just assessment on the Ryots, which could alone be effected by that operation, would have amply justified you in enlarging their authority for that particular purpose.

118. In consequence of your facility in yielding to their representations, the operation of the ryotwar system will be limited to the collectorship of Madura, the district of Palnaud, the talooks of Balaghaut, and the dry lands of the provinces of Trichinopoly and Tinnevelly.

119. Wherever meerassy rights exist, as in the wet lands of the two provinces last mentioned, we concur with you as to the propriety of concluding the settlement with the Meerassadars. In your instruction to the Board of Revenue respecting the disposal of the wet lands of Tinnevelly and Trichinopoly, you acquainted them, " that it would be very desirable that the engagements " formed with the Meerassadars should not bind the Government for any " definite period; or if that was impracticable, that the period should be as " short as possible, so as that the Court of Directors might not be embarrassed " in their final decision." But the Board of Revenue, when addressing the Collectors, took upon themselves, in opposition to the wish above expressed, to authorize the conclusion of a decennial lease settlement of those lands. As we approve of the parties with whom this settlement was ordered to be made, there is less room for objection to the term for which it has been concluded. We nevertheless hold it to have been improper in the Revenue Board to have

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acted contrary to your express desire, in a matter of so great importance, without a previous reference to you: for admitting the propriety of concluding a settlement with the Meerassadars, wherever a meerassy property exists, we strongly incline to the opinion, that a teerwa, or assessment on each field by measurement, ought to have taken place, previously to the conclusion of a decennial settlement. Mr. Hodgson has indeed stated, in his reports, that the act of fixing a teerwa on wet lands is a decided innovation on ancient custom; but he also states the reason why, under a native administration, a teerwa was unnecessary. The dues of Government were then paid in kind by the cultivators of wet lands; and as those dues consisted of a certain proportion of the crop, it was, of course of little importance to ascertain by measurement the extent and supposed capabilities of the land. This is far otherwise, however, under a system in which the Government share of the crop is commuted for a money rent upon the land in cultivation, a practice which is just as much an innovation as the teerwa. Under such a system, we do not perceive how, without a previous survey, Government can possess the means of drawing a revenue from the waste nunjah land which may be brought into cultivation; and it certainly is not our intention that this resource should be abandoned.

120. You observe, in the nineteenth paragraph of your letter, that our instructions of the 16th December 1812, desiring you to revert to the ryotwar system, wherever the authority of Government might not be contrariwise committed, had occasioned to you considerable embarrassment regarding the course of proceeding most proper to be pursued; that it is essential, not merely to the success, but even to the practicability of that system, that proprietary rights, either temporary or permanent, should be conferred upon the Ryots; that it is indispensable to the existence of that right, that a great reduction should be made in the assessment upon the lands; and that this reduction may be productive, in a financial view, of a degree of inconvenience which, under other systems, might have been avoided.

121. In like manner, the Board of Revenue observe, with reference to the proposed introduction of the ryotwar plan of settlement, that in the district of Trichinopoly, " an immediate reduction of the teerwas is absolutely neces-" sary, the existing rate of teerwa on the wet lands having produced the ruin-" ous effects of impoverishing all the Meerassadars;" that " in Dindigul the " teerwa is oppressive, and that in Madura, it is supposed, reductions will be " necessary;" that " the teerwa on the dry lands in Tinnevelly, though sup-" posed to be moderate with reference to the rates of assessment on dry grain " lands in other districts, must be reduced considerably, if it be wished that " the same benefits should be extended to the occupants of these lands as are " enjoyed by the cultivators in Canara, &c." They go on to state, that the measures of permanently reducing the teerwas would give great satisfaction to the Ryots; and that though it would be attended with a temporary reduction of revenue, little doubt could exist, that by the increased excitement which would thereby be given to industry, the deficiency would, at no great distance of time, be amply replaced.

122. We mean not to dispute, that in the districts here specified by the Board, as well as in others, the rate of assessment may be higher than is compatible with the prosperity of the Ryots and the improvement of the country; but we cannot concur with you in opinion, that under a ryotwar system a reduction of the assessment can be indispensably necessary, which under other modes of settlement might be avoided. Under a zemindarry or mootahdarry settlement, it has been usual to grant a remission of fifteen per cent. upon the Government assessment, for the purpose of enabling the Zemindar or Mootahdar to defray the expense of collecting the rents from the Ryots, to subsist himself and family, and to indemnify him for the trouble and risk of his speculation. Under such a plan of setttlement, a very small part of the remission, if any at all, goes to the Ryots; whereas, under a ryotwar settlement, the expenses of collection are defrayed directly by Government, and there is no intermediate renter to be supported or reimbursed. When Government, therefore, under the last-mentioned scheme, consents to a reduction of the assessment, the whole benefit of the remission goes immediately to the Ryots, by whom all rent is produced, enabling them to increase their stock, to improve and extend their cultivation,

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cultivation, and by augmenting the quantity of food produced, to favour the growth of population. Under this mode of settlement, also, a larger amount of revenue can be realized from the cultivator, and with less inconvenience to his circumstances, than under any other, because it relieves him the most effectually from abuses practised at his expense by those who make the collections.

123. In the twenty-sixth paragraph of our dispatch from this department, dated the 16th December 1812, we quoted the example of Canara, as illustrative of the benefits which might be expected from a ryotwar scheme of management, and expressed a hope that the adoption of that plan in the unsettled districts would, at no great distance of time, produce a spirit of industry, an extension of agricultural undertaking, and with it an augmentation of the public revenue, similar to what had taken place in that province; and the Board of Revenue, in allusion to the paragraph now referred to, have repeatedly urged in their minute, that a considerable reduction must take place in the assessment of the districts into which the ryotwar system is introduced, if it be intended that the occupants of these lands shall enjoy equal benefits with the cultivators of Canara. The substantial benefits which we contemplated, as likely to result from independent feelings of proprietary right and personal security, when guaranteed to the inhabitants under a system similar to that established in Canara, were expressly stated to be prospective, not immediate. We did not entertain the notion of making the assessment in Canara a standard measure, by which the assessment of the other provinces should be equalized. The state of our finances would alone have prevented us from consenting to such an immediate reduction of the public revenue as would necessarily have been required, and we are not without surprise that your Board of Revenue should have put that construction upon our sentiments.

124. We shall not, on the other hand, as we have more than once stated in this dispatch, be indisposed to sanction a moderate reduction of the rates of assessment, wherever experience has shewn, or may shew them to be too high, being persuaded with you, that in such cases, "to keep up the teerwas would "not keep up the revenue, but would depress the people, impoverish the "country, and destroy the means of improving its condition." We cannot, however, by any means assent to the proposition, that the temporary sacrifice which it may be necessary to make, in order to ensure the success of a ryotwar plan of management, might have been avoided under other forms of settlement. What we have stated in this dispatch, and more at large in our former dispatches to your Government on this subject, it is not necessary here to repeat. But supposing your view of it to be correct, may we not ask, why all the concessions adverted to in our revenue dispatch of the 6th June 1814, amounting in the aggregate to a large remission, were made to the Meerassadars of Tanjore on the introduction of the quinquennial lease into that province? why, in the Cuddapah division of the Ceded Districts, there was an abatement granted at the conclusion of the decennial lease, of Star Pagodas 55,480, on the survey assessment of the lands in question? why, in the southern division of Arcot, a decennial settlement has been concluded on terms exhibiting a deduction of three and a half per cent from the collections under the triennial lease? and why, in the collectorship of Coimbatore, a similar settlement has been concluded, on terms, for the first five years of the period, considerably below not only the survey assessment and the jumma of the triennial lease, but all the averages of former years' collections, although under all these settlements, we believe, provision has been made, not only for the continuance of tuccavy advances and the repair of the larger tanks by Government, but also for remissions in cases of extraordinary calamity? concessions, which, we cannot suppose from the documents before us, were expected to be granted only in the customary acceptation of those terms. We do not say that these actual statements of the public demand, and the temporary reductions of it provided for in future cases of necessity, were improper or unnecessary, but they certainly do not corroborate your assertion, that a reduction of assessment might have been avoided, had we not instructed you to revert to a ryotwar system of collection.

125. Wherever remissions are granted, we shall expect to be furnished with a satisfactory statement of the grounds on which they may be authorized. We desire,

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desire, also, to be informed, whether the reduction of the teerwas is to be considered as temporary or perpetual; and also of the proportion which the total amount of the reduction bears to the survey, or computed assessment, of the waste land capable of cultivation in the district where the reduction takes place. This information is necessary, to enable us to form an estimate of our prospective resources; for supposing fifteen per cent. to be deducted from the assessment of the sirkar land in cultivation, supposing, also, the waste land belonging to the sirkar, and capable of cultivation, not to exceed fifteen per cent. of the sirkar land in actual cultivation, and supposing, lastly, the assessment now imposed on the cultivated land to be the maximum of our demand upon it, it is obvious that, in the event of every acre of arable land now waste being brought into cultivation, the revenue accruing to the public would be no higher than it was before the remission was granted. The supposition here made, as to the extent of the remission, is probably beyond the necessity of the case; and as to the extent of the waste land, it is certainly much below the fact: but it serves to illustrate our view in desiring the information above required.

126. In allusion to the measures of restraint and compulsion, which you again, in the papers before us, represent to have been practised upon the Ryots, under the ryotwar system, we have already intimated our opinion, that whatsoever effect they may have had in extending the cultivation, and upholding the revenues of particular districts, their operation, generally taken, may probably have been rather pernicious than salutary. But however this may be, it is by no means our intention, nor do we consider it at all indispensable to the scheme, that the Ryots should be subjected to the arbitrary discretion of our revenue servants, or to any interference which would be inconsistent with the dictates of natural justice, or the principles of a liberal policy.

We have paid great attention to the instructions conveyed in your Secretary's letters to the Board of Revenue, under dates the 15th May 1812 and the 3d of September 1813, respecting the principles by which the Board and the Collectors ought to be guided in forming the settlements of those districts into which a decennial lease was in train of being introduced;* and though we are free to acknowledge, that in the general form in which they are drawn up, they are, perhaps, as unobjectionable as any which could be framed, yet we cannot but fear they will prove inadequate to prevent the various evils which we conceive to be almost inseparable from the renting system.

127. Nothing could be more proper, for example, than your instruction to the Board to pay primary and particular attention to the persons with whom the settlements should be concluded, accompanied with a notification, that unless they were those who by hereditary right or established usage, or on some other just grounds, ought to be placed in the relation in which they would stand to Government on the one hand, and to the Ryots on the other, the settlement should not receive your confirmation. But in tracing the practical application of this principle, we find from the report of your Revenue Board, dated the 1st January 1814, that the renters during the triennial lease, were to have a preference; next to them the Meerassadars, Potails, and Curnums, on resigning their offices; and lastly, any resident inhabitant or Ryot. Thus, from the mere circumstance of a person having been a renter under the triennial lease, although he may have been prior to that arrangement a strange adventurer, without interest in the soil or connection in the place, his title was to supersede the claims of the most respectable inhabitants; and, without reference either to hereditary right or established usage, he was to be interposed between them and the Government.

128. You likewise directed the Board to require, that pottahs should be granted to the Ryots by the renters, on pain of forfeiting their leases; to take care that the right of the under-tenants should be left unimpaired, and that the renters should not be authorized to exact more from them than was warranted by the usage of the particular villages. The latter part of the instruction is cautiously worded; for had you employed the term *permitted*, instead of *authorized*,

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* Bellary, Cuddapah, Nellore, northern division of Arcot, southern division of Arcot, Coimbatore, Tanjore.

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rized, it probably would have occurred that you were enjoining what was simply impracticable. It is not always easy exactly to ascertain the village-rates; and the obstacles in the way of a poor Ryot establishing their amount by satisfactory evidence in a court of justice, in a suit for undue exaction against a renter, we consider to be nearly insurmountable. The difficulty of enforcing the grant of pottahs, proceeding sometimes from reluctance on the part of the renters, and occasionally from unwillingness on the part of the Ryots to commit themselves to formal specific engagements, will, in numberless instances, defeat your wishes and intentions in this respect, if they are not seconded by the Curnums, whose exertions (were this class of persons kept, as they ought to be, entirely dependent upon Government) may be most usefully directed in superintending the distribution of pottahs, and whose accounts, in the absence of these engagements, furnish the best means of adjusting the various disputes which arise between renters and their under-tenants.

129. It is, therefore, with the utmost concern we find, that the Curnums, instead of being thus employed, have been admitted to engage as renters for villages, on resigning their offices. And even this is not the whole extent, nor the worst part of the innovation; for we find it stated, in the report of the Board of Revenue, that in a proclamation issued by the Collector of Cuddapah, preparatory to the introduction of the decennial lease, "the *former* "Meerassadars were informed that, by the establishment of fixed rents, the "office of Reddee or Potail was virtually to become extinct, and that the continuance of a separate renter and separate Reddee in one village was inadmissible; that, in case the *former* Meerassadars accepted the rent, their "enaums would be continued, but that in case the rent was taken by others, "it would rest with the Sirkar to resume the whole enaum, or to give it to the "new renters, or in consideration of the former services of the Meerassadars, "to continue a part of it to them." We know not what resolution you may have come to, when the proceedings connected with the settlement of Cuddapah were submitted to you, but we have no hesitation in expressing our most decided disapprobation of any arrangement which may have been formed on principles so repugnant to our sense both of justice and of policy, as those contained in the foregoing quotation.

130. In our Judicial dispatch of the 29th April 1814, we acquainted you, that "from various respectable and concurring testimonies, we were led to "recognize in the Potail and Curnum the most powerful instrument that any "Government can possess, for conducting the detailed operations of its internal administration, as well in regard to the distribution of justice as the direction of the police. It appears to be through this agency that the frame "and constitution of the little village communities, of which all India is composed, has been held together for so many centuries. They are, unquestionably, what they have been termed, *the natural and permanent authorities* "*of the country,* and true policy strongly dictates the expediency of our availing ourselves of their services; for it is thus only, that the business of Government can be adequately conducted in a foreign country like India, in "which the population is so extensive, and the habits and manners of the people so different from our own." The sentiments we then communicated to you still operate upon us with undiminished force; and if from inadvertence, or any other cause, you had been led to countenance a settlement formed upon the principles laid down in the proclamation of the Collector of Cuddapah, we trust that, on the receipt of the dispatch above referred to, you would take immediate steps for correcting an error, which, if persevered in, would, in our apprehension, prove highly injurious to the interests both of Government and its subjects. We are the more sanguine in this expectation, because we observe that your final confirmation of the settlements was to be withheld, until they had undergone a full investigation by you, and a scrupulous revision and correction by the different Collectors.

131. A settlement concluded on the principles contained in the extract we have given from the report of the Board of Revenue, would not only completely subvert those village constitutions, which it is our desire and intention to uphold, but it would, according to our conception, be fraught with the most glaring injustice to individuals. The Board observe, that in the procla-

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mation issued by Mr. Ross, the *former* Meerassadars were informed that by the establishment of fixed rents, the office of Reddee or Potail was virtually become extinct. This proceeding probably originated in the orders which were issued to the Collectors of the Ceded Districts, in the latter end of 1809, during the first year of the triennial lease, and we regret to say under the sanction of your Government.

132. We at all events find, from the papers connected with your later proceedings respecting the decennial lease, that the Board are stated to have actually decided, and under your authority, that neither a Meerassadar, Reddee, or Potail, declining to rent, could have any claim to participate in Potail enaums, because these enaums in the Ceded Districts appear, from your records, to be enjoyed on condition of certain service being performed by the holders. But in order to justify the resumption of the enaums of the Potails, it should surely have been clearly made out, that the service required of the Potails is precisely that described in the condition of their tenures. Were the Potails, for example, to refuse to collect the Government rents from the Ryots, according to the custom of the country, or were they to decline interfering in disputes submitted to them for arbitration, there might be justice, on either of those grounds, in depriving them of their enaums, because they could have no claim to the emoluments of their office, after having ceased to perform its specific and appropriate duties. On the other hand, we disclaim the right of arbitrarily stripping them of their hereditary official possessions and privileges, because they do not choose to make themselves responsible for the payment of a fixed village rent, when perhaps they may have a firm persuasion in their own minds of their inability to make good the proposed engagement.

Sic. orig.

134. In the course of the correspondence which took place between the Board of Revenue and the Collector of Cuddapah, respecting the decennial settlement of that district, we observe that some discussion arose, respecting the expediency of limiting or extending the number of persons to be admitted as parties to the lease.[*] The Collector represented, on the ground of former experience, that the fewer renters there were in a village the better, for that where there were many each had his party. The Ryots were divided: an appeal was made to one from the orders of another; one made agreements which the other would not sanction; one directed the Neerbutee[*] to let the water out, another went and closed the sluice. This led to quarrels and prosecutions, hostile to the interests of all. Mr. Ross adds, that one of the causes of failure in the triennial lease was, the number of persons admitted to shares in the pottah, each person holding a share being responsible for a distinct portion of the rent; that the quarrels, criminal complaints, and lawsuits in these villages were incessant; that the cultivation was stopped, and that, in the end, the rent remained unpaid. The Board, on the other hand, recommended the admission of as many Ryots as possible to the lease, not on a separate, but joint responsibility. In support of this opinion they argued, that it would be difficult to extend the responsibility of the rent beyond those whose names were entered in the pottahs, because the profit and loss, except where agreement to the contrary existed, would be confined to the Putteedars: and this might lead to numerous complaints on the part of those partners of the village where there might be a profit, and complaints on the part of the renters where there might be a loss, as the partners not renters would claim a share in the profit, and the renters would naturally be desirous of subdividing the loss. The Board accordingly acquainted the Collectors, that all who were partners in the meerass, and who were willing and able to take a share in the rent, should be admitted, in order that the profits of the rent might be more generally diffused, or the loss be more equally divided.

135. The establishment of a village settlement having been once determined on, we believe that the Board, in issuing this instruction, chose the least of two inconveniences. But, in expressing this belief, we must at the same time concur in the opinion of the Collector, that the evils described by him, as incident to the course which has been adopted, were of a serious nature. The expedient to which the Collector intended to resort, of appointing two, three, or four of the partners of the meerass to carry on the intercourse with the Sirkar,

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[*] Report of the Board, dated 1st January 1815, paragraphs 1225 to 1227.

[†] The distributer of water.

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Sirkar, and to manage the affairs of the village, would be quite ineffectual for the prevention of disputes, as it was to be declared that the intended nomination was not to interfere with any internal arrangements which the parties might agree to adopt among themselves, which arrangements we conceive to have been the source of all the mischiefs to which he had before alluded, and which do not appear to have proceeded from any circumstances peculiar to the district of Cuddapah, but will naturally follow on the renting system, wherever it is introduced.

136. It is, however, very evident to our minds, that in Cuddapah, Bellary, Coimbatore, and the two divisions of Arcot, great numbers have been shut out who ought to have been included in the settlement; and the observation applies to other parts of the country into which the decennial leases were introduced. It appears, from the papers before us, and from others which we have had occasion to examine, that in the provinces we have enumerated, meerassy rights having been nearly extinguished by the exactions of former Governments, the Ryots of that description had been reduced, in a great measure, to the situation of Oolcoodies and Paracoodies holding of the Sirkar.

137. In these districts, the general principle on which the Collectors proceeded, under the instructions they received, was to conclude their settlements with such of the principal cultivators as might be sufficiently respectable to give a value to their responsibility; and on this point you observe, in your Revenue dispatch of the 29th February 1812, that the condition " of the general body " of the Ryots, as represented in the minute and proceedings of the Board of " Revenue, while it leaves them without any plea of right to a direct partici" pation in the settlement, would render their exclusion in no respect an " injury." A similar view of the subject is taken by Mr. Ravenshaw, the Collector of southern Arcot, in his letters to that Board, dated 7th February and 9th July of the same year.

138. It is rather surprising, that a different, and in some respects an opposite state of things, should have led to the same practical measures. In districts where private property exists, it has been pleaded (and we think on satisfactory grounds) that the settlements ought to be concluded with the Meerassadars (that is, as far as their rights of meerassy legally extend), and not with the Ryots, who in such circumstances may be considered as their tenants; and in districts where private property is known to have but a partial existence, the settlement, instead of being concluded, as one would expect, with the actual cultivators, is confined to a comparatively few individuals, who are either selected indiscriminately from the resident cultivators, or admitted from other quarters, on account of their willingness to accept terms which the former have rejected: and those individuals, whether natives or strangers, are on no good grounds of preference constituted, really or nominally, proprietors of the village: if *really*, to the prejudice of others with equal pretensions; if nominally, only with the certainty that the great object of the settlement will not be accomplished.

139. We cannot agree with you, in deeming the case to be one from which considerations of *justice* were entirely excluded, and therefore are not satisfied of the expediency of the course which has been pursued; for what is unjust can never be expedient.

140. From the peculiar constitution of Hindoo society, and the natural tendency of their laws of inheritance, we conceive that landed property in India, wherever it has existed, must have been more subdivided than in any other country. If in consequence of the inordinate exactions of the native Governments, you have found that species of private property, in many districts, either annihilated or nearly so; and if you are actuated, as you profess to be, by a sincere desire to restore it, the parties who should benefit from this intention are surely those, or the descendants of those, who have been reduced from the situation of proprietors to that of occupants of the soil: they are the great body, of Ool coody or resident Ryots, as distinguished from the Pyacarries or migratory cultivators; and where it could be done without injury to the just claims of the former, it would, in our judgment, have been an exercise of sound policy,

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policy, to have extended similar benefits to the latter, and thereby induce them to settle and concentrate their labours and industry in one spot.

141. By confining the boon to a few individuals, taken from the first class, you not only circumscribe a relief which, however slender, ought to be general in its operation, but you do positive injustice to those of the same class who are not the objects of it, since by keeping them degraded from the rank of tenants of Government, and making them tenants to a renter, you render their situation worse, instead of better, than you found it.

142. That the grievance just alluded to is by no means an imaginary one, we have the respectable authority of Colonel Munro for believing. " The Ryot," says he, " feels a certain degree of pride in being a Government tenant, he " thinks that it adds to his consequence, and he feels that it renders him more " independent; there can, therefore, be no doubt that the inhabitants them- " selves, under all changes of system, would wish for the preservation of that " right which they have ever enjoyed, of holding their lands directly of Go- " vernment."

143. Upon the whole, we cannot help expressing our deep regret, that a system altogether so objectionable should have been so extensively established in our peninsular territories; and that the practical operation of the orders conveyed in our dispatch of the 16th December 1812, has been so much narrowed by representations which ought not to have been listened to, or by circumstances which might have been prevented.

144. The account given by the Collector of the southern division of Arcot, in his letter of the 4th October 1812, of the ryotwar system and its effects, (a system for which he appears to have been a decided advocate, from a long and extensive experience of its results in Canara and the southern division of Arcot,) presents a striking contrast to the confusion and misery represented by him to have been produced by the system of leases, under which it is stated, that personal property, to the amount of Star Pagodas 1,03,000 was sold in the course of three years for the payment of rent; that the inferior Ryots, in numerous instances, were teazed, worried, and oppressed, until they fled from the district; and that many of the renters, after exhausting upon others all the means of extortion, were themselves thrown into jail. Speaking of the former, he says, " The heads of villages were, in fact, nothing more than collectors of the re- " venue. Each Ryot was bound to pay for this trouble; an annual allowance, " as pay, was made to them. Each inferior Ryot was answerable for his own " rent, which being calculated on the land he actually reaped, its produce was " always good security for it. The head was only answerable, in the same " way, for the rent of his own private cultivation, and for what he actually " collected from the inferior Ryots. Hence there was no responsibility, no " risk incurred, and after a bad season, all hands were, with the usual assistance " of tuccavy, nearly as well able as ever to commence their labours afresh."

145. Mr. Ravenshaw adds, " Although the detail of this system has been " declared, and certainly is incompatible with the system of jurisprudence " established in the territories under this Government, yet it must be, and in- " deed has been allowed to be, extremely well calculated to ascertain and im- " prove the resources and condition of the cultivating classes of a newly " acquired district. I have ever thought much good would result from con- " tinuing it some years longer: but the judicial system having, as I humbly " conceive, been permanently introduced, whatever benefit may have been " derived from a continuance of it must be sacrificed to the supposed advantages " of a general and uniform system of justice."

146. We wish that an explicit statement had been made of the points in which the ryotwar system is supposed to be incompatible with our judicial system. We are not aware why a system, under which the cultivators pay the dues of Government directly to the European Collector, should be more inconsistent, either with the forms or substance of justice, than one under which the same dues are collected through the immediate agency of a farmer of revenue; for it should be recollected, that the ryotwar system is in constant operation either way, the only difference being in the person by whom it is administered.

147. Indeed,

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147. Indeed, the court of Sudder Adawlut, in answer to your reference to them on this very subject, state, that "they are not aware of any power "which is vested in the courts, to question the policy of any plan which "may be adopted by the Government, of adjusting and collecting the land "revenue, or to interfere in any stage of its execution. Their power and "their business obviously extend no further than to maintain all parties in "possession of their rights, under the existing plan of settlement, whether "those rights be derived from specific engagements or local usage." On the same point it is observed by the Sudder Dewanny Adawlut, in their subsequent report of the 25th July 1814, which has just reached us, that it "is obviously "only a forced and unnatural exaction of labour, that would meet with obstruction in the zillah courts, and that any contract voluntarily entered into "for the mutual benefit of both parties, must be enforced as readily when the "Government is one of the parties, as when it may be entered into by individuals."

148 The instructions contained in our dispatch from the judicial department, dated the 29th April 1814, render it unnecessary for us more particularly to notice the references to the Sudder Adawlut, mentioned in the ninth and tenth paragraph of your letter now under reply.

149. In the third paragraph of your subsequent letter, dated the 4th February 1814, you have drawn our attention to the correspondence between the Board of Revenue and the Collector, respecting the village lease-settlement concluded in the Southern division of Arcot, together with your own preliminary observations thereupon; and as this arrangement is intimately connected with the subjects discussed in the preceding paragraphs, we shall take it in immediate succession.

150. The objections we have already stated to the exclusion of the Ryots in general from the settlements, are also applicable to this division. With respect to the settlement of renters, we are unable to judge, from the late Collector's reports, whether, under all the circumstances, it is the best that could have been made; and concerning the number of persons with whom the settlement was concluded, you confess that you have no direct information. At the close of fusily 1221, 1,985 villages, or nearly two-thirds of the whole villages of the district, appear to have been settled; and, of these, nine hundred and fifty-nine are stated to have been rented by the former renters, five hundred and twenty-five by the former renters and their chosen associates, and five hundred and one by strangers. What proportion of the former renters were strangers at the period of the formation of the triennial lease, we know not; but their number, whatever it was, ought to be added to the five hundred and one included in the decennial settlement. We are well persuaded that Mr. Ravenshaw would not have admitted so large a proportion of persons of this description to the lease, if he could have obtained terms equally favourable from the resident occupants: but their admission is nevertheless a great evil.

151. The description given by Mr. Ravenshaw, of the general circumstances of the renters, precludes the hope either of security to the public revenue or of improvement to the country, from their capitals. "The class of people "whom we are now putting in possession of estates," says he, "are not men "of property, from which they are able to make up any losses they may meet "with, and who can afford to wait for better seasons to remunerate them: but "however fit, in other respects, for the situations they are placed in, they "have, generally speaking, no property, except their cattle; and if they are "made answerable for any thing more than trivial losses, they must be ruined, "and their estates shortly revert to Government, in a much worse state than "they are in at present." It is evident from this account, that the settlement presents no further security for public revenue, than what arises out of the assessment; a species of security which, if the assessment were moderate, would have been equally obtained under any other form of settlement, and particularly under a ryotwar system of settlement, unaccompanied with the many evils which appear to be inseparable from the renting system; a system characterized by Colonel Munro as "a sort of gambling which involves many "of the most respectable cultivators in ruin."

152 The assessment under the new settlement has been calculated on the average collections of ten years, from fusily 1211 to 1220, amounting to Star

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Pagodas 5,33,309 for the whole district, exclusive of Cuddalore and Pondicherry.* This assessment is three and six-sixteenths per cent. less than the average collections under the triennial lease;† but it is one and ten sixteenths per cent. more than the average collections of the seven years immediately preceding the triennial lease,‡ and four and twelve sixteenths per cent. more than the average collections of the seven years ending with fusily 1220.§

153. The rules which have been observed in apportioning the above assessment appear to be judicious; but its amount is rather to be considered as the maximum of our demand upon the land included in the settlement, than the revenue which we may expect to derive from it. In the district of Cuddapah, the Collector has made it a specific condition of the settlement, that allowance shall be made in untoward seasons for a failure of water in the tank villages. Mr. Ravenshaw, however, thought it unnecessary to make this a condition of the settlement of the southern division of Arcot, not because the landholders could there dispense with relief under similar circumstances, but because he "considered it "to be included in the general pledge given, that remission of rent shall be "granted in proportion to the badness of the season, so long as Government "may deem this to be necessary," which we find that he considered would, at all events, be the case for some years. He adds, "on the liberal fulfilment of "the pledge I conceive to have been given to that effect, as well as for granting the aid of tuccavy and repairing tanks, the success or failure of the "system now introducing, the prosperity or ruin I may say of the country, "depends." Mr. Ravenshaw, when called before the Revenue Board, on his arrival at the presidency, is also stated to have declared, that "had he not "conceived Government to be pledged to grant remissions, he would not have "made the settlement so high."

154. The Board of Revenue, in their proceedings respecting the settlement,|| while they coincide in sentiment with the Collector on this point, go further, and in our opinion to a very objectionable length. "The Board," they say, "need not dwell on the impolicy of withholding remission, where a "claim can be established, founded on actual loss from misfortune or other "causes; and it occurs to the Board to remark, that it might be imprudent to "endeavour to trace any alleged loss to wilful neglect or otherwise, because, "under the proposed plan, there is a manifest excitement to industry, and no "object, now the assessment is fixed, is to be obtained by neglect." This we deem a very objectionable doctrine; for howmuchsoever a fixed assessment may tend to encourage industry, there will always be found, in a large body of men, a number of individuals whose indolence will be proof against every consideration, addressed even to their most obvious interests, and it is by no means desirable that such persons should be screened from the natural consequences of their want of exertion. An indiscriminate grant of remission, in cases of loss arising from misfortune *or other causes*, would, besides, confirm the propensity to improvident wastefulness, which constitutes a marked feature in the native character, and which prevents them from making provision out of the surplus of one year for the contingent deficiency of another. We regret to find, therefore, from the minutes of your Revenue Consultations of the 4th February 1814, that you express a general concurrence in the sentiments of the Board on this subject, without the qualifications which the passage above quoted certainly required.

155. We have no doubt, however, that remissions will be necessary, particularly at the beginning; and without knowing the extent to which they may be requisite, it is difficult to form a judgment, how far the amount of assessment ought to be regarded as favourable or otherwise.

156. It is satisfactory to learn, that an opening has been left in the settlement, for any new arrangement which it may be thought proper to adopt respecting the cavelly and devastanum lands; and also, that the Curnums and Taliars have been made dependant on Government for the payment of their allowances. We have some doubts whether, as these officers are paid by Government, their nomination should be left to the renters, subject to the Collector's

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* Inclusive of Cuddalore and Pondicherry, Star Pagodas 5,43,086.

† Star Pagodas 5,51,600.

‡ Star Pagodas 5,24,560.

§ Star Pagodas 5,07,887.

|| Dated 29th March 1813.

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Collector's sanction. Mr. Ravenshaw says it is fair that it should be so; but, if there are not good reasons to the contrary, we think it desirable that the power of appointing them should be reserved to the Collectors.

157. In the opinion expressed by the Revenue Board, as to the expediency of restoring to the village officers in the southern division of Arcot, and wherever else they may have been resumed, the maunium or service-lands, we entirely concur; and we direct that measures may forthwith be taken for that purpose.

158. We need hardly say, that we approve of the observations contained in your minute of Consultation, respecting the propriety of excluding the waste land from the settlement wherever it may be practicable; and we trust you will take care that your intentions on this head are duly attended to in Arcot and the other districts. We are at the same time desirous, that liberal encouragement shall be given to the cultivation of waste lands; and, with this view, it may be expedient to allow the renters to hold them, either altogether exempt from, or subject to a very light assessment, for some years after they are reclaimed.

159. In consequence of the Collector having omitted to make provision in the settlement for the payment of the rent, in such coins as are issued from the Company's mint, you have properly required this omission to be supplied.

160. In withholding your confirmation from the settlement, until many of the points on which its merits depend should be more fully investigated, and the whole work should undergo a scrupulous revision, you have acted with becoming deference to our instructions.

161. It appears that, pending the settlement, an extensive and deep-laid conspiracy was discovered among the native servants of the Collector, for the purpose of defrauding Government. Survatum Row, the head Serishtadar, was charged with having, in consideration of bribes, connived with the Tehsildars of Tinnamalla, Chetput, and Triculloor, and caused the Curnums of several villages of those districts to write false accounts of their produce and resources, for the purpose of obtaining a remission of rent.

162. The Tehsildars of the above-mentioned districts were charged with being parties to the fraud, and the Aumeen or Meeshreef of the sayer chokey in Trinomalla were accused of suffering goods to pass duty free.

163. No reasonable doubt can be entertained of the delinquency of these persons, as they seem all, with the exception of the Tehsildar of Triculloor, to have confessed their guilt; and, in his case, the evidence is sufficient to substantiate the charge.

164. Much as we respect the motives which induced Mr. Ravenshaw to recommend the case of his Serishtadar to the indulgent consideration of his superiors, we concur in opinion with the Revenue Board, that the general good requires an example to be made of head servants, who instead of setting an example to the rest, seduce them into a conspiracy to betray their trust. Whilst we approve, therefore, of the dismissal of all who were implicated in the fraud, we are far from thinking that the additional steps which the Board proposed should be taken against Survatum Row, of proclaiming him incapable of further employment by Government, and of prosecuting him before the court, were more rigorous than the occasion called for.

165. It is satisfactory to hear, that the fraud was discovered in time to admit of the engagements for those villages where the impositions were practised being cancelled.

166. The register which the Collector has been directed to prepare, in which is to be contained the name of each village in the different talooks, the names of the parties with whom the settlement has been concluded, the revenue derived from each, on the average of three, seven, and ten years respectively, the amount of the decennial settlement, the extent of lands arable and waste, &c. will prove a very useful document, if it be executed with care and accuracy.

167. You will have perceived from our Judicial dispatch of the 29th April 1814, that we were neither unaware of the existence, nor insensible of the magnitude

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magnitude of the evils and inconveniences described by Mr. Ravenshaw, in his letter of the 4th October 1812, as resulting from the want of the ready means of settling the petty disputes which are constantly occurring among the natives; and the sentiments and instructions contained in that dispatch will have prepared you to expect our approbation of your having, agreeably to that gentleman's suggestion and the recommendation of the Board of Revenue, directed a regulation to be framed, authorizing the Collector, in the first instance, to hear and determine all disputes respecting the occupying, cultivating, and irrigating of land, which may arise between the renters and their Ryots in those districts where the land is fixed, either permanently or for a term of years. You justly observe, in support of this proceeding, "that when the amount and "appropriation of the demands of Government upon the land are permanently "fixed, the Collector may be regarded as an arbiter in such disputes, not less "impartial than the judge; and that, from the means of information possessed "by him, and the promptness of his decision, the authority proposed to be delegated to him is likely to be of great utility, and to give entire satisfaction "to the inhabitants."

168. We have read, with the attention to which they are justly entitled, the observations of Mr. Ravenshaw on the existing defects of the judicial system, as it regards the protection of the cultivators; and we entertain an earnest persuasion, that the measures we have generally proposed, in our dispatch already referred to, will go far to remove the evils so forcibly pointed out by him.

169. We observe that his proposition for investing the Collector with the power of civil adjudication went farther than appears to have been sanctioned by the Board of Revenue or by your Government, inasmuch as he recommended that the Collector should be allowed to decide "disputes relative to the revenue "collections."

170. We have had occasion to enter into a consideration of this subject in our judicial dispatch to the Bengal Government, of the 9th November last, with a copy of which we have furnished you, and from which you will perceive that our minds are strongly disposed towards giving to the Superintendants of the Revenue under that presidency the power of determining revenue questions, subject to the limitations therein expressed; and that we have desired to be furnished with the sentiments of that Government, and the subordinate Judicial and Revenue authorities under it, upon that matter.

Letter from, 4th February 1814.	
(Par. 1.) Referring to date and contents of preceding letter; noticing the receipt of a subsequent communication from the Board of Revenue, dated 30th August; and drawing the Court's attention to the instructions which were issued thereupon.	172. We have already conveyed to you our sentiments on the documents here referred to.
(2.) The decennial village lease settlement ordered to be prosecuted to a conclusion in Coimbatore.	173. See paragraph 114 of this dispatch.
(3 to 5.) Referring to proceedings respecting the decennial village lease settlement in the southern division of Arcot.	174. These proceedings have been already reviewed in an antecedent part of this dispatch.
(6) Referring to the report of the Revenue Board for particular information respecting occurrences in that department. Observations, concerning some of them, will be hereafter submitted.	175. You will perceive, from the contents of this dispatch, that we have perused the report of the Revenue Board; but we shall postpone any farther comment on the topics therein discussed, until we are furnished with the observations upon them which you have led us to expect.

REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 12th August 1814.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs:

Revenue Letter from Fort St. George, 12 Aug. 1814.

Par. 1. Having fully considered the letter from your Honourable Court in this department, dated the 16th of December 1812, we propose, at this time, to enter into an explanation of our sentiments on the several branches of the very important subject to which it relates. We have already acknowledged the receipt of that letter, and stated the measures which it induced us to adopt, and we trust that the consideration which it was necessary for us to give to its contents, and the information connected with them which we have been enabled to acquire, will be allowed by your Honourable Court to account and to compensate for the delay in preparing the present dispatch.

2. In as far as the letter from your Honourable Court is to be regarded as indicating any disposition to postpone the conclusion of a permanent settlement of the land revenue, in the districts in which it has not already been settled, it may be sufficient for us to refer to the representation on that point submitted to your Honourable Court, in the letter from this Government, dated the 5th of March 1813. We entertain no manner of doubt that abundant information has already been procured with regard to the resources of the country, and that those resources are in great danger of being deteriorated by the want of a permanent settlement, and have actually suffered deterioration from that cause The settlement requires to be concluded cautiously and deliberately, and it must therefore be a work of time; but all the reflection which we are capable of bestowing upon the subject, and all the experience which we have gained concerning it, concur in satisfying our minds, that it is a work which ought to be undertaken without further delay.

3. We trust that the doubt thrown out in the dispatches from your Honourable Court, dated the 1st February 1811 and 15th January 1812, as to the policy of binding the Government, under no circumstances and at no period, to increase its demand upon landed property, is now laid aside, since, for the reasons stated in the letter from this Government of the 5th of March 1813, our minds are completely satisfied on that point also. Our fear is, not that the Government will ever be excluded from a fair participation in the augmented resources of the country, whether the land revenue be permanently settled or not, but that the resources of the country must decline, unless they are cherished by a liberal and judicious system of management; and we are persuaded that a permanent settlement of the land revenue is more than any other circumstance essential to such a system.

4. With these explanations as to the preliminary questions whether or not the land revenue ought to be settled in perpetuity at all, and whether or not such a settlement ought to be concluded without further delay, we shall proceed to reply to your Honourable Court's letter, as concerning the ulterior question, what description of permanent settlement it is most desirable to introduce.

5. Your Honourable Court have been pleased to signify to us your directions, that in all the provinces that might be unsettled when those directions might reach us, the principle of the ryotwar system should be acted upon, and to explain the respects in which the village system, that was in progress when your directions did reach us, is considered by your Honourable Court to be contrary to that principle. Deeming it, as we do, to be indispensably necessary that a permanent settlement of the land revenue should take place, we are led by your Honourable Court's dispatch to consider, with reference to the sentiments expressed in it, how far the ryotwar system and the village system are respectively adapted to that purpose, and how far they are at variance with each other. In so doing we believe we shall be able to bring

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before your Honourable Court most of the observations which it will be necessary for us to offer in reply to your dispatch.

6. Every writing of Colonel Munro's is entitled to attention. His vigorous and comprehensive understanding, the range which his mind takes through the whole science of political economy, the simplicity and clearness with which all his ideas are unfolded, his long and extensive experience and his uniform success, rank him high as an authority in all matters relating to the revenues of India. Independently of the general interest excited by the character of its author, his paper, dated the 15th of August 1807, claims notice, as containing the only project of a ryotwar permanent settlement. To that paper your Honourable Court's dispatch makes a marked reference, and we accordingly feel ourselves at liberty to regard the project which it contains as the permanent settlement which your Honourable Court would wish to introduce. In speaking of the *ryotwar* system, we therefore beg, for the sake of accuracy, to be understood to mean the system recommended in Colonel Munro's letter of the 15th of August 1807.

7. The first objection to such a system is its impracticability. Colonel Munro does, indeed, propose to grant a remission, generally of twenty-five, and in particular cases of thirty-three per cent. on the survey assessment; but the exigencies of the Government put such a remission entirely out of the question. The success of that, or of any other system, would no doubt be materially promoted by a remission; for it is vain to disguise the truth, that the prosperity of the country is seriously depressed by the public burthens. The assessment is heavier than the country can bear without injury. It has hitherto been exacted by resorting to all the expedients within the reach of the revenue officers: it cannot be permanently secured, unless the proportion which it bears to the produce of the country be diminished; and this is the grand effect which, it is hoped, a permanent settlement may be so contrived as to produce, without any large remission of the amount of revenue at present collected. But, beneficial as its effects would certainly be, the proposed remission is too large to be made; and we have the testimony of Colonel Munro himself, and of every other authority, that without it the proposed system could not be carried into effect. The Ryots will not voluntarily engage to cultivate more land and pay more rent, as they were formerly compelled to do, than suit their convenience and interest. While they are allowed to enjoy the emancipation which the administration of equal laws has conferred upon them, they will enter into no settlement not involving a considerable remission of the present amount of revenue. In expressing this opinion, we would not be understood to say that, where the survey assessment has been introduced it is universally oppressive, but that it is so in the aggregate; and that the whole amount of it, or indeed the same amount even as heretofore, could not be collected by ryotwar management without the same compulsive means as were formerly employed. Colonel Munro, in his report of the 25th of August 1805, states that if the Ryots were freed from every species of restraint, they would probably throw up one-fourth part of the land under cultivation, from inability to cultivate it properly. Since the date of that report, the Ryots have been freed from every species of restraint, so that under a ryotwar system, whether annual or permanent, there would, according to the judgment formed by Colonel Munro, be a reduction of one-fourth part of the revenue.

8. The case was different so long as the Ryots were held in bondage by the Collector, and all the energies of Government were directed to the one object of exacting from the country the largest amount of revenue which it could afford to pay. The Ryots were then compelled, as Colonel Munro's report above referred to shews, to rent land exceeding by one-fourth part the extent of what they were capable of cultivating to their own advantage. But of the two evils, one or other of which is essential to the successful re-establishment of the ryotwar system, it is presumed that it would be accounted the smaller, that a large remission of revenue should be made, rather than that the thraldom from which the Ryots have been emancipated by the courts of justice should again be exercised over them. If that system must be restored, the alternative will be between an immediate, though not a permanent reduction of

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of revenue, and the use of compulsory means to collect the present revenue without reduction.

9. It was to avoid the necessity of either of these evils, that the Government judged it indispensable to abandon the ryotwar system; and it was believed that the village system, which was substituted for it, independently of its other advantages, had this in its favour, that it might, without any considerable present abatement of revenue, be introduced and acted upon with the free and cordial consent of the people. The joint responsibility of the whole village for the whole rent fixed upon it, would, it seemed, provide sufficiently for the security of the public revenue, while the benefits of the system would be better appretiated and improved by village-renters, than by any other class of people on whom they could be conferred.

10. But even if a ryotwar settlement had been practicable, without a reduction of revenue ill suited to the exigencies of the Government, and without the former system of complete constraint upon the labour and locality of the Ryots, still the inquisitorial interference which it requires the Revenue officers of Government to exercise over the property of the Ryots in the soil, and every thing relating to the management of that property, must have rendered it a perpetual engine of fraud and oppression. It is proposed that the Tehsildar should every year ascertain what quantity of each Ryot's farm is actually occupied; that if the Ryot increase or diminish his cultivation he should require him to throw up or occupy proportionate quantities of good and of bad land, and that the distribution of water, of tuccavy, and of occasional remissions of revenue, and the repair of tanks, wells, &c. should not merely in their general scale, but in the most minute particulars, be regulated under the orders of the Collector, and of course in the first instance by his native servants. If the primary object of a permanent settlement be to give the people the management of their own affairs, from the belief that their affairs will be infinitely better managed by themselves than by public officers, how little would that object be attained under such a system? How entirely would all management still remain in those hands from which it was meant to transfer it! It is singular, that under a system professedly designed to protect the rights and interests of landed proprietors, they are to forfeit all property in any land which, through general or peculiar calamity, or indolence or mismanagement, they may any year fail to cultivate, and their property in it is, on every such occurrence, to escheat to the Government: assuredly, a more violent encroachment on landed property, where it really exists, than ever was attempted under any other system: but, independently of the evil of this giving and taking of the land, the mode of effecting it leaves the landed proprietor (as he is nevertheless esteemed) entirely at the mercy of the very superintendents from whose interference it was proposed to extricate him. He is not secure against a fraudulent measurement or estimation of the land he quits or the land he occupies: nay, if to escape from this mode of oppression, he resolves not to alter his limits, the current business of agriculture, the means of irrigation, the distribution of tuccavy, or of an abatement of rent on account of calamity, all must be regulated by men who have no interest in his prosperity, no sympathy with his feelings. Surely it were better that confidence should be reposed where self-interest affords a security against its being abused, and that the people should be left to improve the country in their own way, without the incumbrance of useless and ill-judged aid from public officers, and without the dread of their oppression and rapacity. At any rate, we own that the ryotwar system proposed by Colonel Munro seems to us, in no respect, to deserve the name of a permanent settlement of the land revenue, but, on the contrary, to leave land revenue and landed property as unsettled as ever, and the people liable to all that prying, meddling interference of public officers, under which no private concerns can prosper.

11. We do not dwell on the fluctuations of the land revenue which the very nature of the system implies, for we admit that Colonel Munro's explanations on that head are satisfactory; and, as we have repeatedly explained to your Honourable Court, we are thoroughly persuaded that, whatever be the nature of the permanent settlement, or whether the land revenue be settled or left uncertain, Government will always possess the means of raising as high rents as the land can bear, and that, if they cannot bear as high rents hereafter as have

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have been paid hitherto, no system which can be devised will protect the Government from suffering by the impoverishment of the country. What we do insist upon is, that a system under which the extension and limitation of tillage are to be regulated by public officers, is not one calculated to promote the prosperity of the country, is wanting in all the attributes of a permanent system, and particularly in that essential quality of substituting for the control of the servants of Government (awkward, ill-judged, and corrupt as it must generally be), that intelligence, activity, perseverance, and frugality, which never fail to be prompted by a sense of private interest, and finally is less accommodated to the feelings of the people at large (the object to which your Honourable Court justly attaches so great importance), than an arrangement which, even by a compromise of some portion of the rights that a benevolent government might wish to impart to them, should confide their interests to their own care and to the guardianship of private persons, whose welfare is interwoven with theirs. We still indulge the hope that such an arrangement may be effected, even without such a compromise.

12. It is worthy of remark, that although Colonel Munro, in favour of the ryotwar system, has represented it as being the system which has always prevailed in India, and the only one that can be permanent, yet the scheme which he himself has laid down not only has reference to the village system and is dependent upon it, but even in part resolves itself into that system. The seventh article of the proposed settlement provides that the village shall be responsible, to the extent of ten per cent, for the deficiencies of particular Ryots in it; and the 12th article provides that Potails, and other village servants, shall remain under the Collector, thus recognizing the constitution of the village community on which the village settlement is founded, and the authority of village officers over the renters, who professedly are to be rendered independent. This is no oversight of Colonel Munro's; for so long ago as the 9th of November 1800, he observed, in one of his reports on the revenues of Canara, that " all systems of Indian revenue must end in making a direct settlement " with every independent landholder, without the intervention of any superior " lord, and in making every one of them answerable for his own rent, and *the " whole of the estates composing a village answerable for the failure of any par- " ticular estate therein by a second assessment.*" In like manner, Mr. Thackeray, next to Colonel Munro the ablest and most strenuous advocate for the ryotwar system (though his opinions have latterly undergone a change), has stated, in his report upon Malabar, Canara, and the Ceded Districts, drawn up in favour of the ryotwar system, that " we ought to make a permanent settle- " ment with the whole inhabitants for the whole lands of the village."

13. We do not argue, from what we have quoted above, that the ryotwar system and the village system, which it has been our anxious desire to see introduced, are substantially the same; but we hold ourselves entitled to say, that the proposed mode of acting upon the ryotwar system rests upon those circumstances in the municipal constitution of India, which point out a village settlement as being best adapted to the country, and that the supplementary assessment is a manifest departure from the ryotwar system, and a partial substitution, in that respect, of the system of village rents.

14. If it be maintained, that the use which is to be made of Potails and other village officers, in the proposed ryotwar system, is only such as, under every system, must be made of them, we can conceive no ampler admission that the village system is that which is best adapted to the country.

15. In stating that the ryotwar system has always prevailed in India, we can only understand Colonel Munro to mean that it has prevailed, not to the suppression of the village system, but in subordination to it. The rent of each village was settled with the heads of the village, and by them was subdivided, according to usage and to common consent, among the inhabitants at large. The integrity of the village was preserved inviolate throughout all its relations to the Sirkar: its disunion was confined within itself. It is believed, that even the novel measures first adopted by the officers of the British Government, for the purpose of ascertaining with accuracy the resources of every part of the country, even the surveys of the lands, the assessments formed upon them, the

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the substitution of money rents for rents in kind, and the nominal intercourse between each individval Ryot and the public servants, have trenched but little upon the constitution of Indian villages and the revenue system so naturally resulting from it; and it seems certain that every encroachment of the kind is an innovation, and that, whatever be its merits, at least the plea of immemorial usage cannot justly be advanced in its support.

16. Thus much concerning the use to be made of the village institutions in the proposed ryotwar settlement; but, with respect to the intended departure from the principles of that settlement in the supplementary assessment on the village for the deficiencies of particular Ryots, we beg leave to observe, that it would involve an act of injustice, from which the village settlement, even in the very respect in which it has here been copied, is free. According to the village settlement, the village, it is true, is jointly responsible; but it is, at the same time, jointly managed. According to the ryotwar system, on the other hand, the Ryots, who have had no part in the mismanagement of their neighbour's farms, are to be subjected, in part, to the penalty attached to it: nay more, they are not to be armed with power to guard against this unmerited misfortune, by taking timely precautions to provide for the cultivation of the farms which threaten to bring it upon them, to save their produce from being fraudulently or prodigally misapplied, or to seek other means of indemnifying themselves; but they are to be held liable to punishment for the remissness or forbearance of the revenue officers of Government, and for the ignorance, carelessness, fraud, and prodigality of their neighbours, as if the fault were in all these cases the same and their own. If this objection to the ryotwar settlement be removed, by cancelling the article on which it is founded, it follows, that one of the securities for the rent which has been thought necessary will be lost.

17. Your Honourable Court have been pleased to observe, that the difference between the Zemindar and the village system appears to you to be in degree, and not in principle, both having a tendency to affect the interests, feelings, and rights of the small landed proprietors; but this Government will have failed entirely in their intention, if the system which they proposed to introduce is not calculated, above every other, to promote the interests of landed proprietors of every degree, to gratify their feelings and to secure their rights. The system is founded upon those municipal institutions which are respected and venerated by the people. Under it, no new men are set up as landlords, no estates are transferred by sale; but where landed property exists it is confirmed to its owners, and where it has been swallowed up in the demands of Government, that possession which may, it is hoped, by a liberal system of revenue administration, grow into property, is continued to those who have hitherto enjoyed it. We do not mean to assert, that these principles of the proposed settlement have been fully acted upon in the progress already made in it, nor that it will in all cases be found practicable to act upon them, but only that these are the principles of the settlement, and that they are such as we still hope may gain the approbation of your Honourable Court.

18. The deviations from the principles of the proposed settlement, which have originated in oversight, misapprehension, or an adherence to views adverse to those according to which the principles were determined upon, may still be corrected, if the progress already made should be admitted by your Honourable Court as the ground-work of a permanent system. There is sufficient time to revise what has been done, and we, as well as the Board of Revenue and the Collectors, are deeply impressed with a sense of the importance of the subject, and of the necessity of considering it with the most mature deliberation.

19. We had the honour of transmitting to your Honourable Court, with our dispatch from this department dated the 4th of February last, copies of all the papers relating to the settlement of the southern division of Arcot. We now transmit copies of those relating to the settlement of the district of Cuddapah. From them your Honourable Court will be enabled to judge how far the intended system is conformable to your views, and how far the progress already made in it is conformable to the principles laid down by the Government.

20. With

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20. With respect to such deviations from the intended system as may arise from the impracticability of acting, in every case, upon all the principles according to which it is framed, we only beg leave to express our hope and belief, that they will not ultimately be found numerous, and to observe that practical imperfections must be expected to occur even in the most faultless systems. Of one thing, under any event, your Honourable Court may rest assured, that if it be impossible to elevate every Ryot above the condition which he has hitherto occupied, at least he shall be robbed of none of the rights he has hitherto enjoyed. The good which may be done to the country at large, and to the better orders of the inhabitants, shall not be done at the expense of those who may of necessity have the smallest share in it.

21. Reverting to your Honourable Court's observations on the regard due to the feelings, rights, and interests of the small landed proprietors, and fully acknowledging their justice and propriety, we are sure that your Honourable Court will, on the other hand, concur with us in maintaining, that no less regard is due to the more considerable proprietors, and that a levelling system, which should reduce head inhabitants to the condition of their inferiors, would be even more deserving of reprobation, than one which should prevent their inferiors from rising to a higher station than they have hitherto occupied. The argument, in both cases, is indeed the same; and the earnestness with which it has been pressed by your Honourable Court on the side on which you conceive that the danger lies, affords us the best assurance that its force will also be admitted on the other side. All Ryots are not Meerassadars, nor are all Meerassadars on the same scale; and there are other feelings, other rights, and other interests, besides those generated by a visionary or overrated property in the soil, which are deserving of consideration in forming a permanent settlement of the land revenue, whereby the soil is to acquire a new value, and the property in it to become real and substantial. The persons possessing such claims to consideration are themselves the chief landholders: they are not strangers who have no sympathy with the people, and no acquaintance with the country, but all their own habitudes and all the sentiments of others are suitable to the stations which, to a certain degree, they have always filled, and which it is proposed to improve and perpetuate in their favour; and they would not unreasonably feel themselves degraded and aggrieved, if the rank and influence which they have hitherto possessed were to fall a sacrifice to the object of aggrandizing their dependents, by giving a real and considerable value to their insignificant, if not imaginary property in the soil. We may illustrate these observations, by supposing how great would be the injustice of forming a permanent settlement for the estates of any old established Zemindar, not with himself but with his Ryots, who possess precisely the same description of small landed property belonging to the inferior Ryots in most parts of the unsettled districts of this Government.

22. Your Honourable Court have mentioned two considerations, as weighing very strongly in your minds in favour of a ryotwar settlement. The first is, that under no other system can the advantage of an adequate revenue from the waste land be secured. We confess that we are not aware in what the justness of this observation consists. It does not form part of our scheme in prosecuting the present village settlement, that the waste lands shall indiscriminately and unnecessarily be surrendered; neither are we sensible of any incongruity between the principles of the village settlement and the retention of such part of the waste lands as it may be found advisable to retain. But, on the other hand, if the practicability or success of a settlement of the lands under cultivation depends upon the simultaneous settlement of the waste lands; if the one cannot be settled at all, or cannot be settled to advantage without the other, then under the ryotwar system, as well as under the village system, the waste land must be given up. The point, as it seems to us, does not turn upon the system that may be pursued, but entirely upon its own expediency. If it be better to reserve the waste land, it will not be given up under the village system; if it be better to give it up, it would not, even under the ryotwar system, be reserved.

23. But from the opinions of the local officers of this Government, confirmed in some respects by our own consideration of the subject, we own that we incline

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incline to think it will be found expedient to include at least a great part of the waste land in the settlement of the land under cultivation. The reasons of our thinking so are, first, that a certain portion of waste land is necessary to the convenience of every village for pasture and other purposes, and that the inhabitants would be averse either to enter into a perpetual settlement for villages, from the waste land of which they were liable to be at a future period ejected, or to bestow great pains or expense in improving such villages; secondly, that the inhabitants would feel apprehensive either that the reserved waste lands might be rented hereafter to others, who would thrive at their expense, or that they might be precluded, by the engagements they had entered into for the lands under cultivation, from renting the waste lands on more favourable terms; thirdly, that if the renters are properly selected, it would be desirable to make over to them the waste lands, for the purpose of ultimately alleviating the pressure of the present land rent, and of stimulating their exertions in the meanwhile by the hope of that alleviation.

24. But, after all, we attach much less importance to this point than your Honourable Court has done. The grand difference between the view at present taken in England regarding Indian land revenue, and that taken here, seems to be, that in England the fear is that the public demands upon the resources of India may not keep pace with its prosperity; while here the universal sentiment, we believe without any exception whatever, is, that the prosperity of the country is so much depressed by the public demands, that without the most liberal and judicious management, there is more danger of its resources declining than room to hope for their speedy increase. This is a sentiment which we cannot too strongly convey to your Honourable Court. It is addressed to your wisdom, to your sense of justice, to your humanity: it concerns the successful administration of your Government no less than the welfare and happiness of a numerous population and the prosperity of an extensive country, favoured by nature, protected from internal commotion and foreign assault, and requiring only moderation in the demands of Government upon its resources to render it rich and flourishing. Compared with the attainment of these great ends, of how little value appears every sacrifice which can be made for them? But when it is considered, that it may be found the best means of rendering the waste lands productive to include them in a permanent settlement, that perhaps no other means might be extensively effectual, and that if these means succeed the Government will easily devise methods for participating in their produce, the supposed sacrifice dwindles into nothing, or rather the great ends in view are to be promoted, not only without loss to Government, but by a politic measure which may ultimately create new resources, out of which its wants may be supplied, as well as increase those on which it now relies. The state of things supposed in the apprehension which your Honourable Court appears to entertain, is the reverse of that from which our present difficulties proceed; for we see with concern, that the necessities of Government compel us to exact from the people so large a proportion of the produce of the soil, that a bare subsistence is left for those by whom it is cultivated, and land-rent, where it is known at all, is of so trifling an amount as hardly ever to be disjoined from the hire of the labourers. And can it be imagined, that the difficulty of raising revenue would be increased by an increase of the funds out of which it must be drawn; or, unless the revenue were to be increased in the same proportion, that the difficulty would not be proportionately diminished?

25. Although, for the reasons above stated, we consider the reservation of the waste land to be a less important point than it has seemed to your Honourable Court to be, yet we can venture to refer your Honourable Court to the instructions issued by us on the subject, as evidence of our having no inclination to give up the waste land gratuitously.

26. The second consideration mentioned by your Honourable Court as weighing strongly in favour of a ryotwar settlement is, that all other settlements must, in the end, resolve themselves into a ryotwar settlement, in consequence of the subdivision of property resulting from the early marriages and the laws of inheritance among the Hindoos. But we beg leave to observe, that the community of goods produced by the early marriages and the laws of inheritance among

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among the Hindoos, would not infringe upon the unity of the obligation entered into by a village renter. The increase of a family would not lead to a partition of the landed property of its original patriarch, but would only entitle all the members of the family to participate in the fruits of the property. Moreover, the principle of the village settlement is that the whole village collectively should be answerable for the whole rent of it, and no partition of property in the village would affect that principle. In both these respects, therefore, the proposed village settlement is without any tendency to resolve itself into a ryotwar settlement.

27. But we confess that we are far from being disposed to admit the argument, that a village settlement is liable to resolve itself, in respect of the number of renters, into a ryotwar settlement (even were it made good), as being by any means conclusive against the formation of such a settlement, provided that its primary object of improving the country were effected. The revenue would be secured, and the controul of public officers, the worst feature of a ryotwar settlement, would be unnecessary. If these two obstacles to a ryotwar settlement were removed by the value imparted to land, the detail of management which it requires would then, in truth, according to the representation of the advocates for the system, only give employment to a few more accountants, and form no objection against it.

28. Your Honourable Court have argued, that the principal inducement to propose the village settlement seems to have been, an imputed incompatibility between the ryotwar settlement and the judicial system; that the incompatibility exists in the formalities of the judicial system, not in the nature of the revenue settlement, and would be experienced as much under a zemindarry or village as under a ryotwarry settlement, with this difference, that its evils would fall upon the Zemindar or village renter instead of the Collector; and that the other objections to the judicial system, consisting in its expense and its irremediable tardiness and insufficiency of operation, suggest the propriety rather of revising its constitution, than of allowing it to stand in the way of revenue arrangements, which, but for it, would be found practicable and expedient. The force of these observations, as they affect the great revenue question at issue, will, we trust, be materially weakened by the exposition of our views, which the preceding part of this letter affords. As they affect the expense and the operation of the judicial system, we shall, at an early period, have the honour of replying to them in the Judicial department. We have already shewn, that independently of all supposed incompatibility between the ryotwar settlement and the judicial system, there is sufficient ground for rejecting that mode of revenue arrangement; and we hope to be able to make it appear to the satisfaction of your Honourable Court, that the objections urged against the judicial system admit of being answered. There are only two observations regarding the imputed incompatibility of the ryotwar settlement with the judicial system, which we feel it to be necessary to submit to your Honourable Court at the present time.

First, We do not concur in the opinion of your Honourable Court, that under a zemindarry or village system, the same difficulty in conforming to the provisions of the Judicial Regulations for the recovery of revenue arrears would be experienced by Zemindars or village renters, as the Collector would experience under the ryotwar system. To secure the just demands of Government upon the Ryots, the Collector must have recourse to legal measures, ignorant as he must be of all those personal considerations by which prudence and humanity would often dictate that the rigour of the law should be softened. It is only in most cases to the general pleas for an abatement of rent, founded on an adverse or unhealthy season, or on the ravages of war, that he can listen. In the same manner, he is unfit to employ those precautions arising from an intimate knowledge of the persons with whom he has to deal, by which the necessity of resorting to law might be prevented. But village renters, in particular, must be supposed to possess such an acquaintance with the character, conduct, and circumstances of every individual among their under-tenants, and to feel so near an interest and so tender a solicitude in his welfare, as to make an arrear of rent, where the rent is moderate, a rare occurrence, and to render them very anxious to refrain from legal proceedings for recovering it: we therefore think, that in whatever may be supposed to consist the incompatibility between the judicial system and a ryotwar settlement, that system would not be found in the same degree incompatible with the proposed village lease settlement.

29. But, in the second place, the incompatibility of the Judicial system with a ryotwar settlement consists infinitely less in the formalities with which it invests the administration of justice, than in the fact that, under it, justice is, for the first time, administered between the Government and the people. The forms of law have rendered it *difficult* to adhere to the ryotwar mode of management, but it is substantial justice alone that has rendered it *impracticable*. The Collectors of the Ceded Districts, in particular, the Collector of the northern division of Arcot, and the Board of Revenue, have reiterated their representations, that the Ryots now refuse to cultivate more lands, or to pay more revenue than suit their convenience or interest; that they have been emancipated by the Regulations; that the Regulations have opened a free market for agricultural labour and stock; that it is necessary either to arm the Collectors with their former compulsory powers, or to devise a principle more consistent with the Judicial Regulations than compulsion. Legal forms have nothing to do with the incompatibility pointed out in these representations, and no change in the forms of law would remove that incompatibility, while justice continued to be administered.

30. From the papers transmitted to your Honourable Court, regarding the decennial village lease settlement for the southern division of Arcot and that for the district of Cuddapah, as well as from the other papers on the subject, it will be seen that the under-tenants of the new leases are to be furnished with pottahs by the village renters, and that the Curnums and village renters are to be kept nall cases distinct from each other. The Regulation for the lease, independently of the security afforded by the pottahs, will effectually provide against any transgression by the village renters, beyond their own rights upon those of the under-tenants. The omission to grant pottahs, which proceeds less frequently from the disinclination of the renters to grant them than from that of the under-tenants to enter into the corresponding obligation on their part, will thus, as in the zemindarry settlement, involve the under-tenants in no forfeiture of any advantages they have hitherto enjoyed.

31. We have already apprized your Honourable Court of the measures which were adopted by us on the receipt of your letter dated the 16th December 1812. In most of the unsettled districts, the faith of the Government had been pledged to conclude a village lease settlement; but in these the settlement has been expressly restricted to a period of ten years, instead of being, as before the receipt of your instructions, considered preparatory to a permanent settlement. Wherever the Government was free to form any sort of settlement it might prefer, we have, under your orders, reverted to the ryotwar system. In the present letter we have taken a comparative view of the ryotwar and village systems, with reference to the advantages which have been ascribed to the former and to the objections to which the latter has been deemed liable, and we have endeavoured to bring together all the explanations on the subject which your Honourable Court may be desirous of receiving. We shall await your further orders with an anxiety proportioned to the importance of the point at issue, and to our desire that our conduct and our sentiments in regard to it may receive the approbation of your Honourable Court.

32. As immediately connected with the subject of the present dispatch, we have the honour herewith to forward a copy of a letter addressed, under our instructions, to the Board of Revenue, on the 2d instant.

We have the honour to be,
With great respect, Honourable Sirs,
Your faithful humble Servants,

Fort St. George,
12th August 1814.

(Signed) T. HISLOP.
R. FULLERTON.
ROBT. ALEXANDER.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE,

The 9th September 1813.

To the Chief Secretary to Government.

SIR:

Letter from the Board of Revenue, 20 Sept. 1813.

Par. 1. I am directed by the Board of Revenue to submit for the consideration of his Excellency the Governor in Council the enclosed extract from the proceedings of the Board, under date the 9th instant, relative to the decennial lease settlement of the Cuddapah division of the Ceded Districts.

2. The report of the Collector,* under date the 22d December last, with its several enclosures, is likewise submitted.

I have the honour to be, Sir,
Your most obedient Servant,

Fort St. George, (Signed) A. D. CAMPBELL,
20th September 1813. Deputy Secretary.

Extract from the Proceedings of the Board of Revenue, dated 9th September 1813.

Proceedings of Board of Revenue, 9 Sept. 1813.

The Board proceed to take into consideration the report of Mr. Ross, dated the 22d December 1812, on the decennial lease settlement of the Cuddapah division of the Ceded Districts.

Mr. Ross has explained that, on receipt of the Board's letter to him of the 26th March, which enclosed a copy of their proceedings under date the 2d March 1812,† it was his wish to have made the attempt to conclude a permanent settlement in the talook of Chetwel, the only talook which remained unsettled on the receipt of those orders, but that the renters declined entering into engagements of a nature different from those concluded in other parts of the district.

The settlement of Cuddapah is, therefore, a decennial lease settlement by villages, whereof

1,733	villages have been rented for ten years.
109	villages for nine years, ending at the same period.
19	villages have been settled since closing the accounts.
32	villages remain undisposed of.
1,893	Total villages.

The decennial rent commences with fusily 1221 (1811-12), and ends with fusily 1230 (1821-22). Those villages which have been settled for nine years were either under aumany in fusily 1221, or were not rented beyond the fusily.

The amount of the decennial rent is Star Pagodas 6,89,368 5 16. This sum includes the land rent only, all extra items of revenue, included in this collectorate under the denominations of veesabuddy, mohturfa, or bazee bab, having, in conformity with the Board's instructions, been excluded from the rent. It includes the *jodee*, or reduced assessment payable by various descriptions of Enaumdars.

It is known to Government that the Ceded Districts were surveyed by Colonel Munro, and that a money rent was fixed on each field, whether cultivated, arable though not cultivated, or waste.

An abstract of the survey valuation of the Sirkar land in the Cuddapah division is shewn hereunder.

Total

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* From Mr. Ross, in Consultations, 28th December 1812.

† In the proceedings of the 2d March, founded on the communication from Government of the 31st December preceding, a desire was expressed that the settlement should, as far as possible, be made permanent at once, subject to the confirmation of Government and of the Honourable the Court of Directors, and to be a decennial settlement only in the event of the disapproval of the latter.

Proceedings of Board of Revenue, 9 Sept. 1813.

	Star Pags.	F.	C.	Star Pags.	F.	C.
Total value of the Sirkar share of the land in Cuddapah, as entered in the survey accounts, exclusive of enams, but including all waste	12,35,640	17	46			
Add: Rent derived from land yielding a second crop	18,239	32	18			
Making the total survey value of cultivated, arable, and waste land, in the Cuddapah division				12,53,980	4	64
The value of the arable land, included above, is	1,16,035	28	15			
The supposed value of the waste, or the value put upon the waste land unreclaimed but not irreclaimable is	3,93,095	26	28			
				5,09,131	9	43
Leaving the survey value of land under cultivation, one year with another				7,44,848	40	21
From which the Collector deducts :						
1st. Amount of land reserved under the Collector's charge for particular reasons, such as desolate villages and lands in particular situations	20,828	39	11			
2d. Remissions on the survey for various purposes and causes, as detailed in Statement 5	60,441	41	54			
				81,270	35	65
Leaving the land rent, as now settled on a decennial lease (see col. 118 of Statement No. 1.)				6,63,578	4	36
Add: Jodee or quit rent paid by Enaumdars	33,799	39	34			
Peishcush paid by the Zemindars of Vencatagherry	4,342	18	41			
				38,142	12	75
Total rent and quit rent				7,01,720	17	31
Deduct: Allowances to Poligars				12,352	12	15
Making the decennial rent of the Cuddapah division ... Star Pagodas				6,89,368	5	16

The decennial rent, when compared with the average collections, gives the following results.

	Star Pags.	F.	C.	
Decennial rent	6,89,368	5	6	
Average of eleven years' collection	6,35,805	...	56	
Excess in the decennial rent	53,563	4	40	being $8\frac{6}{16}$ per cent.
Decennial rent	6,89,368	5	6	
Average of ten years' collections	6,53,510	27	9	
Excess in the decennial rent	35,857	23	7	being $5\frac{7}{16}$ per cent.
Decennial rent	6,89,368	5	6	
Average of the *last* seven* years' collections	6,81,628	30	66	
Excess in the decennial rent	7,739	19	30	being $\frac{2}{16}$ per cent.
Average collections during the triennial lease	6,92,392	22	54	
Decennial rent	6,89,368	5	6	
Excess in the triennial lease	3,024	17	38	being $1\frac{7}{16}$ per cent.

Mr.

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* Including the triennial lease.

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Mr. Ross has also compared the amount of the decennial rent with the Collections on account of each year, as follows.

Gross Collections on account of Fusilies 1210 *to* 1220.

		1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220
		S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.	S. Pags.
Collections		4,58,749	5,84,866	6,00,249	5,78,588	6,73,466	7,34,794	5,75,250	7,10,712	7,38,282	6,85,791	6,53,104
Decennial Rent		6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368	6,89,368
Decennial Rent	More	2,30,618	1,04,501	89,118	1,10,779	15,902	......	1,14,117	......	......	3,576	36,264
	Less	......	......	......	......	......	45,426	......	21,344	48,914	......	......

It will be observed, that the decennial rent exceeds the collections in eight of the years, and falls short of the collections in fusilies 1215, 1217, and 1218 only. Mr. Ross has remarked, that at the time he proposed a septennial lease, he recommended the average of the last seven years including the triennial lease, or something less, should be taken as the standard. The amount of the decennial settlement exceeds that average in about Star Pagodas 7,700, or Star Pagodas 1 6 7½ per cent. The reason is this. In the first place, the Collector did not, at the time he submitted this proposition, expect so great a defalcation as occurred in fusily 1220,* which reduced the average considerably: in the next place, he calculated on settling conditionally to the extent of about Star Pagodas 1,37,000 only, whereas the amount which has been actually settled conditionally is about Star Pagodas 1,67,000.† The excess of rent above what the Collector intended is, he remarks, a set off to the excess in the extent of conditional assessment.

The amount of the conditional rent, which is the maximum rent on villages watered by tanks, causes the decennial rent to appear, in the comparison, higher than it otherwise would do. It is not expected that the whole of the maximum rent will be collected in all years: remissions will be necessary, it is probable, in every year in some of the tank villages.

The instructions of the Board provided that all lands watered by large tanks should be settled *conditionally*. Mr. Ross has complied with these instructions, or rather has exceeded them, having settled all lands watered by small, as well as those watered by large tanks, on the condition of a remission being allowed on the maximum rent, whenever the supply of water may fall short of a full tank. The total remission provided for under the worst season, it does not appear, is either stated or estimated by the Collector. Mr. Ross proposes to extend this plan of rent to some villages watered from nullahs made by the overflowing of tanks. The Board will, however, have occasion to notice the subject of this conditional remission in a subsequent part of these proceedings.

The first object of the Collector has been to equalize the rents, to proportion the quantum of assessment, as nearly as possible, to the real capability of each village, in order to prevent, so far as practicable, the deterioration of those which are now highly cultivated and highly assessed, by the competition which extensive wastes would enable the poorer and worse cultivated villages to set up for the stock and labour of the Ryots. In order effectually to make this equalization, it was necessary to ascertain minutely the sources of revenue derivable from each village; "the real value"‡ of the waste land in the accounts; the number of residents and that of pyakarry Ryots; the conditions of its tanks, wells, nullahs, &c.; the highness or lowness of the survey rent; the extent of land *bonâ-fide* cultivated in every year, and that which appeared only in the cultivation accounts; lastly; how far the rent was paid by the body of the Ryots generally, or only by one, two, or three families.

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* Jumma, fusily 1220, Star Pagodas 7,29,949 36 21
Collections 6,63,805 25 17
Balance 66,144 11 4

† See Statement A.

‡ All the waste land was valued when the Ceded Districts were surveyed—the "*real value*" would be more properly expressed by "*estimated value*," it must be very difficult to value waste land correctly.

The next step was to deduct all the items of mohturfa and bazee bab directed to be excluded; to take the survey value of the land in actual cultivation, and to add to it, under large tanks, the average value of the second crop on the same fields, as also the jodee paid by enaumdars. The rent was then, after a careful examination of the accounts, and a minute inquiry into the circumstances of the villages, finally determined on. When the rent of all the villages of a talook had been thus adjusted, the total was cast up, and a revision took place, after which the amount of the rent was published for the information of the Potails and Meerassadars.

The result of this mode of proceeding has been a deviation from the average collections assumed as the basis of the settlement. The talookwar statement annexed to these proceedings[*] will shew considerable fluctuation above and below the average; and the gramwar statement, when received, will probably shew a still greater deviation. It has already been explained, that it was not intended that Collectors should implicitly follow the average, where the circumstances of the villages, during former or more recent periods, had undergone any change. It was manifestly proper, that villages permanently deteriorated, and not likely speedily to recover, should be assessed at a lower rate than the average would give, while it was equally expedient that villages formerly in a state of deterioration, but now advanced to a state of comparative prosperity, and likely rather to improve than recede from this state, should be rented on terms which should not have reference to their former state of deterioration.

The Collector having given a detailed explanation of the amount of the assessment of each talook,[†] the Board have annexed to the talookwar statement, which they have caused to be prepared, an abstract of the most material remarks of the Collector. It would not be of any avail for the Board to go into a minute exposition of the assessment of each talook. The total is, of course, composed of the rent of the villages. Separate considerations must have regulated the rent of each village, and those considerations have been explained by the Collector. The Board have, however, added to the talookwar statement, above referred to, certain columns, shewing the estimated or survey valuation of the land, arable and waste, together with the proportion of the settlement which is conditional and unconditional in each talook.

The waste land, with the exception of land rated in the survey at the value of Star Pagodas 18,179 35 22,[‡] has in all cases been given up to the renters. The exception has been made where the Collector was fearful that the competition for the labour and stock of the Ryots, arising from the absolute possession of unlimited waste (to use the Collector's expression) might prove detrimental to the interests of some of the renters of the neighbouring villages.

The considerations which induced Mr. Ross to be of opinion that the waste land generally should be given up, were, first, the great quantity of waste enaum land in the zillah of Kurpah; secondly, the circumstances of the talooks where there is the most waste land being situated near the frontiers of the district. In the first case, it was expected that the Enaumdars would be competitors with the renters for the labour of the Ryots; and, in the second, that the renters or inhabitants of the villages in the adjacent territories would hold out inducements to the Ryots to emigrate, unless the renters should possess the means of offering equal or better terms.

In the seventy-first paragraph of his report, Mr. Ross has stated the amount survey value of arable and of waste land given over to the renters, in addition to the land under cultivation upon which the rent is founded.[§] The former, that is the arable land, is seventeen per cent.; the latter, or unreclaimed waste, fifty-nine per cent. on the amount of the jumma determined for the

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[*] Enclosure A.

[†] Enclosure A.

[‡] The survey valuation of the waste land excluded from the rent is mentioned in the statement at Pagodas 20,828 39 11; but this sum includes the survey valuation of the lands of fourteen uninhabited villages, which have not been rented at all, in amount Pagodas 2,649 3 69. Properly speaking, therefore, the *reserved* waste is in value only 18,179 35 22, according to the survey.

[§]

	S. Pagodas.	F.	C.	
Cultivated land or arable, value	1,16,035	28	15	—17 per cent.
Bunzar land, value............	3,93,095	26	28	—59 ditto.

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sirkar lands, Pagodas 6,63,578 4 36. Of this seventeen per cent., the Collector estimates that a portion, equal to seven per cent., will be required to cover what has been heretofore paid on bunzar or waste land, as if it had been cultivated, leaving a present profit "to begin with" of only ten per cent.: of which the Collector thinks that one half, at least, must be ceded to the Ryots, to induce them to keep up their old cultivation, and to take the good and bad land together. This reduces the profit of the renters, in the first instance, to five per cent. What they afterwards get beyond this, the Collector observes, must be derived from the breaking up of waste, of which the Ryots will take care to have their full share.

It seems to the Board that the estimated present profit, above-mentioned, is of a rather speculative nature, and not real, since it supposes the rent to be fixed on a given extent of cultivation; or, in other words, it assumes that a given extent of land will be cultivated, be productive, and afford the means of paying the decennial rent, and that a greater extent of cultivation has been carried on than is now necessary or equal to meet the demand for rent. Some allowances must be made for this expectation, unless the cultivation, like the collections, has been taken from an average account, which the Board do not find to be so stated. If the Board take the highest revenue which has ever been collected in any one year, and compare it with the present rent, the difference or reduction in favour of the decennial rent is about seven and one-sixteenth per cent.* This comparison would, without explanation, lead to an opinion, that the decennial rent is not so moderate as is consistent with the intentions of the Board; but a portion of the rent, to the extent of 1,67,000 Star Pagodas, being conditional, as has already been stated, it is not practicable to compare the actual amount of the decennial rent with the collections during any former period. The collections under the decennial rent, from the conditionally assessed land, will not, in all probability, as has already been explained, amount in any year to the full rent; because it would require that all the tank villages should receive the maximum supply of water.

Although the considerations inducing the surrender of the waste lands to the renters may vary, or be thought to vary, in each district, it seems quite unnecessary, under the explanations given by Mr. Ross of the state of cultivation in the Ceded Districts, and the manner in which the accounts of cultivation have been kept, to make any speculative calculation of the period when such or such portions of the waste will be rendered productive. More land appears to have been entered in the accounts as cultivated, and charged with rent in each year, than was actually cultivated; and a greater extent of land, it is admitted, was usually cultivated, than the Ryots, with their limited means, could cultivate properly. These circumstances, combined with the variations in the seasons, and what is a still greater check to an extension of cultivation, the possibility of a diminished demand for the surplus produce, arising from a long continuance of tranquillity and peace in the surrounding countries, may leave the waste land of little comparative value to renters, except to retain their own Ryots, or to invite those of other villages where the effect of competition may be apprehended. If the extent of the operation of competition should not prove so great as has been supposed (and by some of the collectors, Mr. Ravenshaw in particular, this effect has been doubted) then the value of waste for this purpose will be diminished. Upon the whole, the Board think that the reservation which Mr. Ross has made of waste land, in certain cases, to the extent, by the survey value, of Star Pagodas 18,179 35 22,† is an unnecessary precaution; but as the Collector states that these lands will be given up on the easiest terms, it may perhaps be inexpedient, at present, to disturb the arrangement. It will be the duty of the Collector to report, from time to time, the effect of this partial restriction; and if the expected advantage should not be found to result from it, the Board will be prepared to recommend that it be relinquished.

Mr. Ross having deemed it expedient that the intentions of Government regarding the decennial lease should be generally known, that the renters should

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* Highest collections, viz. in fusly 1218, Star Pagodas	7,38,282
Decennial rent	6,89,368
	48,914

† It must be remembered that this value is quite ideal.

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should be informed before-hand of the terms of the rent, of what portion of the power formerly exercised by the sirkar was to be delegated and what withheld, issued the proclamation referred to in the tenth paragraph of his report. In this proclamation it was declared with whom it was the wish of Government to enter into engagements. The renters, during the triennial lease, were to have the preference; next to them the Meerassadars and Potails. Lastly, in case of refusal, any resident inhabitant or Ryot, where Curnums claimed to rent, or where, from their influence, it was necessary to admit them to a participation in the rent, they were first required to resign the office of Curnums. No person could plead ignorance of the terms of the rent, the amount having been fixed by the Collector, and advertised for general information. It was not ever the intention of the Board that the amount of the rent should be determined by competition; it was therefore proper for Mr. Ross to reject this plan of settling the rent. In a few villages, the hamlets have been settled separately from the principal villages. This measure, the Collector explains, could not be generally adopted, because the best lands of the village would have been rented separately, and the worst have been left on his hands.

Of 1,893 villages,* the total number of the district of Cuddapah, 1,328 have been rented to the old renters or Potails, in number 2,382, and 514 villages have been rented by new persons, in number 624. The Board were happy, however, to learn from Mr. Ross, that these new persons are not strangers from distant countries, but either resident inhabitants of the same village or adjacent villages, or of the district.

It was the wish of the Board that the rent should have embraced directly as many of the inhabitants as were able and willing to engage in it. Mr. Ross was, however, of opinion (an opinion which, he states, was corroborated by experience obtained during the triennial lease), that the fewer renters there are in a village the better; for that where there are many, each has his party. The Ryots are divided: an appeal is made to one from the orders of another; one makes agreements which the others will not sanction; one directs the Neerhutee to let the water out, another goes and closes the sluice: this leads to quarrels and prosecutions, hostile to the interests of all. Mr. Ross made it known, therefore, in his proclamation, that where there were numerous partners in the meeras, it would rest with the Sirkar to appoint two, three, or four of them to carry on the intercourse with the Sirkar: the affairs of the villages to be managed by those selected, who were to be considered answerable for the village. This intention was, however, declared not to interfere with any internal arrangements which the parties might agree to adopt among themselves.

One of the causes of the failure in the triennial lease† is attributed by the Collector to the great number of persons admitted to shares in the pottah, each person holding a share being answerable for a distinct portion of the rent. The quarrels, criminal complaints, and lawsuits which occurred in these villages, were incessant: the cultivation was stopped, and in the end the rent remained unpaid.

In recommending the admission of as many responsible Ryots as possible in the lease, it was never in the contemplation of the Board that each should be separately responsible for his share of the rent, but that the whole should be made jointly and severally responsible for the whole rent. The Board do not dispute the expediency of limiting the number of managing renters, but the expediency of limiting the number of persons responsible for the rent may admit of doubt. It will be difficult, the Board apprehend, to extend the responsibility

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* 1,328 Villages	Old renters	2,382
514	New ditto	624
51 not entered when the report was written.		
1893		

		Fusily 1218.	Fusily 1219.	Fusily 1220.
† Rent	Star Pagodas	7,49,222	7,17,761	7,29,949
Collections		7,48,988	6,99,667	6,63,805
Balance		234	18,094	66,144

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sponsibility of the rent beyond those whose names are entered in the pottahs. The profit and loss, unless where agreements to the contrary exist, will, the Board apprehend, be confined to the Pottahdars. This may lead to numerous complaints on the part of those partners of the village where there may be a profit, and complaints on the part of the renters, where there may be a loss. The partners, not renters, will claim a share in the profit, and the renters will naturally be desirous of subdividing the loss. Agreed to call upon Mr. Ross to explain with whom he understands the responsibility of the rent to be lodged, and whether precautions have been taken to prevent the consequences pointed out by the Board as likely to occur. The terms of the moochulka are, "That "we four persons bind ourselves, jointly and severally, our heirs and successors, abiding by the profit and loss, to pay to the Sirkar, &c." and no clause is found giving partners in the meerass any share in the rent. The responsibility would, therefore, appear to be confined to the few* who have been admitted to sign the moochulkas; whereas the instructions of the Board provided that all who were partners in the meerass, and were willing and able to take a share in the rent, should be admitted, in order that the profits of the rent might be more generally diffused, or the loss be more equally divided. The Board are still desirous that this arrangement should be made wherever practicable. Agreed to call Mr. Ross's particular attention to this subject.

It has often been stated on the records of the Board, that the enaums allotted, from ancient times, to the Reddees or Potails in the Ceded Districts, must be considered exclusively service enaums; and on a reference from Mr. Gregory, the Board, under the authority of Government, decided that neither Meerassadar, Reddee, or Potail, declining to rent, could have any claim to participate in the Potail enaum. By the proclamation before referred to, the former Meerassadars were informed that, by the establishment of fixed rents, the office of Reddee or Potail was virtually become extinct, and that the continuance of a separate renter and separate Reddee in one village was inadmissible; that in case the former Meerassadars accepted the rent, the enaum would be continued, but that in case the rent was taken by others it would rest with the Sirkar to resume the whole enaum, or to give it to the new renter, or in consideration of the former services of the Meerassadars to continue a part of it to them.

The Collector has referred to a circular order, marked E, for the arrangement he adopted respecting these enaums. With the exception of a few villages, in which the enaum has been entirely given up to the decennial renters, the rule has been to give three-quarters of the old-established reddee enaum to the renters, and one-quarter to the former Meerassadars. This share of the enaum has been continued to the former Meerassadars, on the condition of good behaviour, and of their not creating disturbance. The renters are not to profit by the resumption, in the event of the old Meerassadars failing in the condition, because they might, in that case, prefer complaints, merely with a view of getting possession of the enaum. This arrangement appears to be satisfactory, particularly as the cultivation of the enaum is to remain with those who may have hitherto cultivated the land.

The Board remark, that Mr. Ross has avoided making any stipulation respecting remission, either in his proclamation or in the moochulka of rent: with the exception, therefore, of the remission pledged in the villages rented conditionally, which are all tank villages, no claim to remission is acknowledged. It will consequently rest with Government, exclusively, to determine in every case on the expediency of granting remission.

The sentiments of the Board on the necessity which may arise of occasionally granting remission, are to be found in their proceedings on the decennial village settlement of the southern division of Arcot, and will be furnished to Mr. Ross with such observations as may be made thereon by Government.

The principles by which the conditional rent is to be regulated are to be found in the copy of the pottah. It specifies that, if less than the full supply of water come into the tank and the whole cultivation cannot be completed, then the teerwa only of the land from which a crop has been derived will be demanded. The obligation to cultivate as much as the water will permit is then stated, as also

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* Total number of renters 3,006, exclusive of fifty-one villages not yet entered as rented.

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also the forfeiture of the claim in the event of neglect. The amount of the remission is not defined, it is to depend on the extent of actual cultivation: it would be as easy, therefore, to determine the amount of remission in a dry grain village as in a tank village, where, from over-assessment or other cause, remission might be necessary. The tanks, the lands of which the Collector intended to rent without condition, are generally sure of being filled once a year; but as this supply is not sufficient to bring the crops to perfection, they require to be filled twice, and sometimes thrice. These repeated supplies they are not equally certain of getting. The Collector thus found that the plan he at first proposed was more theoretical than practical. In short, he declares his opinion that tank lands cannot ever, with benefit to the Sirkar or the renters, be assessed unconditionally.

There exists no doubt, that the general practice of the native Governments was, with few exceptions, to divide the produce of the wet lands with the cultivators, while they took a money rent for the dry grain land. The great fluctuation in the quantity of the wet produce and in the price, appears to have made the native Governments unwilling to be content with an average rent: they preferred incurring all the loss to relinquishing all the profit arising in seasons of dearth, from the high value of the wet produce. But if it followed, as a true position, that tank lands cannot be rented unconditionally, the idea of a lease or permanent rent in many districts below the Ghauts must be relinquished. A conditional rent scarcely differs, but in name, from an annual rent, with the exception that the maximum rent is defined. If the maximum rent is the highest, or nearly the highest that the village has ever paid (and, as far as can be judged of from the talookwar statement, this appears to be the case), the rent is limited certainly, but limited to an amount attainable only under a combination of favourable circumstances: it renders the exception, therefore, of no great moment.

The Collector in the Bellary division of the Ceded Districts has addressed the Board, in a particular manner, on the subject of the loss and inconvenience resulting from the conditional assessment, and the Board have been induced to authorize arrangements for lessening the risk attending the condition, and in some cases of dispensing with the condition altogether. Agreed that a copy of the correspondence which has passed with Mr. Chaplin on the subject be transmitted, with a separate letter, to the Collector of Cuddapah for his consideration.

The Collector is of opinion, that the sum remitted for the repair of wells is not sufficient, being Star Pagodas 691 30 0 only. Agreed to inform the Collector that the Board are extremely desirous of improving these sources, and all other sources of irrigation, during the decennial lease, and that they will willingly receive from him any plan for repairing the tanks and watercourses, digging new wells or repairing old ones, that may be considered beneficial, and will readily recommend to Government to grant advances of money to all persons willing to undertake such works, who can find security for the repayment of the advance within a moderate period.

Mr. Ross has gone into a very detailed and satisfactory explanation of the Veesabuddy and Mohturfa revenue in the Ceded Districts, and has submitted the outline of a Regulation for the collection of these heads of revenue. The Board will have occasion to address the Honourable the Governor in Council separately on this subject: in the meantime they fully concur with Mr. Ross in the expediency of abolishing certain items of the bazee bab, particularly the gunacharee, which appears to consist of indefinite vexatious exactions, wholly inconsistent with the principles of the existing system of Government. It is resolved, therefore, to recommend their abolition to the Honourable the Governor in Council, and to desire the Collector to exclude them from any arrangement he may make for the mohturfa, &c.

The pottah issued by the Collector, and its counterpart the moochulka, appear to contain every necessary provision. The Board consider that it will be expedient to incorporate into the Regulation for the village settlement, now in progress, the principal points of this pottah.

Upon

Proceedings of Board of Revenue, 20 Sept. 1813.

Upon the result of the first year's decennial rent a separate report has been received from the Collector, which will be laid before Government.

The Board have much pleasure in recording their entire approbation of Mr. Ross's proceedings in forming the decennial settlement of the district under his charge, and the satisfaction which they have derived from the perusal of his intelligent and perspicuous explanation of all the subjects connected with this important measure.

(A true extract.)

(Signed) A. D. CAMPBELL,
Deputy Secretary.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE *at* FORT ST. GEORGE,

The 28*th December* 1812.

Read the following letter from the Collector in Cuddapah:

To the President and Members of the Board of Revenue, Fort St. George.

Gentlemen:

Report from Collector of Cuddapah, 22 Dec. 1812.

1. The great number of the villages of the zillah of Kurpah having been rented out for ten or nine years, and the unfavourable circumstances of the present season precluding the hope of my being able to rent out those which remain for some time to come, I have closed the accounts, and shall now proceed to inform your Board of what has been already done, to explain the principles upon which I have proceeded in the introduction of the decennial lease settlement, and generally to acquaint you with the manner in which I have executed your orders on this most important subject.

2. At the time I had the honour to receive your Board's letter of the 26th March 1812, only one talook, chitwel, remained unsettled; and it was my wish to have begun the attempt at a permanent settlement in that talook, but the renters declined entering into engagements of a nature different from those concluded in the other parts of the district, and as the season was drawing to a close, I thought it better at once to make the same arrangements in Chitwel as elsewhere. An uniform settlement has accordingly been made for all the villages of the zillah, of which 1,733 have been rented for ten years, one hundred and nine for nine years, and fifty-one remained unrented at the time of closing the accounts: but since then nineteen of that number have been rented out; so that thirty-two villages only remain at present undisposed of.

3. My first object, in the formation of the settlement, has been to equalize the rents, and to proportion the quantum of assessment as nearly as possible to the real capability of each village, in order to prevent, as far as practicable, the deterioration of those which are now highly cultivated and highly assessed, by the competition which the possession of extensive waste would enable the poorer and worse cultivated villages to set up for the stock and labour of the Ryots.

4. In order to do this effectually, it was necessary to ascertain minutely the sources of the revenue derivable from each village; the real value of the waste land exhibited in its accounts; the number of resident and that of pykaree Ryots; the condition of its tanks, wells, nullahs, &c.; the highness or lowness of the survey-rent in proportion to the real value of the soil; the extent of land *bonâ fiae* cultivated in every year, and that which appeared only in the cultivation accounts; lastly, how far the revenue was paid by the body of the Ryots generally, or only by one, two, or three families, to whom the rest of the Ryots were little more than labourers, and on whose success or misfortune the welfare of the village in a great degree depended.

5. In order to make the equalization which I wished to establish, the mode of disposal of the waste land became a subject of particular consideration. Mr. Grœme

Report from Collector of Cuddapah, 22 Dec. 1812.

Grœme had proposed, that it should be retained in the hands of the Government as an available means of hereafter adding to the land revenue; but, from the discussion of that question in your Board's minute of the 12th August, it did not appear that you expected any great benefit from the adoption of the measure.

6. I was influenced, in my determination upon this point, by two considerations, which not having reference to the northern division of Arcot, were not brought forward by your Board in your discussion of the 12th of August. These considerations were, first, the great quantity of waste enaum in the zillah of Kurpah; secondly, the circumstance of the talooks, wherein there is the most waste land, being situated near the frontiers of the district.

7. The enaum land in Kurpah amounts to Star Pagodas 5,63,841 0 51, which is Star Pagodas 84 43 52¼ per cent. on the amount of the decennial rent: of that it is generally estimated that about ten-sixteenths is in cultivation. Were a check put upon the cultivation of the Sirkar waste, whilst the Enaumdars were allowed to cultivate their waste land without restraint, the remaining six-sixteenths, equal to about 2,11,440 pagodas, would certainly be brought into cultivation at the expense of the renters, and ultimately of the Government, for the renters could not possibly replace the labour and stock which would thus be drawn away from their farms. To prevent this mischief, only two modes appear to present themselves; restraint or competition: restraint on the cultivation of the Enaumdars; or competition, by giving over the Sirkar waste *in toto* to the renters. There is no doubt but that the custom of the country has always checked the cultivation of Enaumdars, when it was found to interfere with that of the Government lands, and it is possible that such a power might be acknowledged by the zillah court now; but, considering that the Regulations are perfectly silent on the subject, and that the restraint would act upon the renter who wished to give the Ryot land, I think the probability is against a favourable decision. The establishing a competition, by giving up the waste land without reserve to the renters, is then the only plan left us to adopt: if that be done, little need be feared from the Enaumdars, for besides being able to give land upon equally good terms, the former has the influence that naturally results from his situation in his favour, and he can at the worst take the enaum into his own hands and re-rent it to his Ryots.

8. In regard to the second consideration, your Board will observe, that the talooks in which there is most waste land are Doopad, Budwel, Giddaloor, Chitwel, Sidhout, Goorumkondah, Poolwindlah, and Raichotee. Of these, Doopad, and particularly that part of it which is called the Pergunnah of Kanukguree, is surrounded by the territories of other powers, if the palium of Venkutguree may be called so; and, as far as the present question extends, it well deserves the name, for there is the greatest rivalry for Ryots between the Sirkar and Poligar villages. Half the land almost of Kanukguree is cultivated by Pykarees from that palium; and, in order to have their labour, it is necessary to give them almost their own terms. Giddaloor is surrounded by the Nizam's territory, and Goorumkondah and Poolwindlah adjoin to that of Mysoor. Raichotee is but little distant. Land is obtainable both in Mysoor and in the Hyderabad country upon the easiest terms: and though the insecurity of property in those countries continually drives back our emigrants, yet it is with great difficulty that the Ryots are prevented from going thither; and knowing the advantage they possess, and the perfect liberty they now enjoy, it is not to be wondered at if they do not fail to make good terms for themselves with the renters of the Company's villages. These demands will increase daily; and without the full and unreserved possession of the waste, to enable them to give such terms, it is out of the question that renters should be able to keep the Ryots in their villages.

9. Under these considerations, it is my idea that the whole of the waste should be given up without reserve; and the only exceptions I have made to this general rule have been in certain cases, where I was fearful that the competition for the labour and stock of the Ryots, which the absolute possession of unlimited waste (if I may use the expression) in some villages, might prove detrimental to the interests of some of our own renters. In such cases I have made a reservation of a part of the waste; but the whole amount so reserved,

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Report from Collector of Cuddapah, 22 Dec. 1812.

as your Board will perceive by the accounts, is only Star Pagodas 18,179 35 22, and this will be given up for cultivation on the easiest terms. These terms will be found under the head of remarks in the Statement, No. 4.

10. When entering upon a new system of Revenue management, similar to that which has now been introduced, it was absolutely necessary, as well as just, clearly to explain to the persons who were about to enter into engagements with the Government, the precise nature of those engagements, the terms upon which they were to receive the rents, and what portion of the power formerly exercised by the Sirkar was to be delegated to them, and what was to be withheld. It was with this view that, previous to commencing upon the settlement and advertising the rents, I issued the proclamation,* a copy and translation of which will form an accompaniment to this report. I therein stated, that no renter had the power, whether in conducting the business of the cultivation or collection, or on any pretence whatsoever, to strike or otherwise ill-use his Ryots, but that the above duties were to be conducted conformably with the Regulations. This was tolerably well understood before; but I thought that such a declaration, publicly made, was necessary, in order to do away all future pleas of misconception.

11. By this proclamation, also, I declared with whom it was my wish to enter into engagements for the rents of the villages, giving the preference to those who had undertaken and fulfilled the engagements of the triennial lease; next to them the Meerassadars and Potails, and lastly, in case of refusal on part of both the above offering the rents, to any resident inhabitants or Ryots.

The Meerassadars and Potails, for the most part, became renters under the triennial lease; but where they did not, I thought justice required that the preference should be given to those who had upon that occasion taken the villages, and had stood by the profit and loss resulting from their bargain. The Meerassadars were also, both in justice and policy, preferred to all other competitors, except the triennial renters.

12. Your Board are well aware of the extensive influence possessed by the Curnums of the Ceded Districts. The education of a Curnum will always give him an advantage over a Koondee; but, in addition to the superiority obtained by education, the Curnums here are, with few exceptions, Bramins, clever men, and well versed in the intrigues of a cutcherry. A settlement was now, for the first time, to be made in a manner independent of them, or, at least, in which they were to have no share, except on the condition of their relinquishing their claims to the Curnum Meeras.

13. The Curnums, however, are not the only intriguers who find their way into a Collector's cutcherry. In order, therefore, to guard against any attempt, either to lower the rents of the villages, or to dispose of them to others than those whom I considered most justly entitled to them, I resolved to fix the rent of each village myself, and after it had been fixed to advertise the amount of the rent, so that it might be known to every one desirous of becoming a bidder for the amount so advertised. I received all offers, and gave the villages to the persons amongst the bidders, whose right I considered to be the best established.

14. Your Board will observe, that by so doing I relinquished the benefit that would have been derived by the Sirkar from allowing of a competition, or in other words, from setting up the villages to the highest bidder; but I hope you will join with me in opinion, that the Government would, in the end, have lost more than it gained, by leasing out the villages in the latter way. The former renters, the Meerassadars, and those best qualified to manage the business to advantage, would frequently have been put aside, to make way for adventurers who would in a short time have ruined the villages, which would then have reverted to the Sirkar in a deteriorated state. The accounts in my possession, moreover, enabled me to form a pretty accurate estimate of the value of each village; and the natural desire to settle the highest rent, consistent with moderation, would always prevent my sinking too low in my demands.

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* Marked D.

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Report from Collector of Cuddapah, 22 Dec 1812.

15. I am in hopes that my object, in adopting the plan which I have detailed, has been pretty generally successful. That it had failed in some instances I know, by complaints made to me by persons who have lost their villages, by hanging back and refusing them at the instigation of the Curnums, who told them that, by so doing, they would get the rent lowered; while, in the mean time; other persons came forward, sometimes sent by the Curnums themselves, who gave the advice and got the villages.

16. Though it was my wish to make the settlement as independent as possible of the Curnums, I found that in many instances, it was impracticable to do so, and they have accordingly been occasionally admitted renters, and more frequently as securities. It is to be hoped that their influence in these cases will be exerted to the benefit of the Sirkar, which has thus become blended with their own. When they have become renters they have renounced their claim to the meerass, in the form laid down in the proclamation.

17. I shall now proceed to state to your Board the manner in which each village has been settled. In the first place, every item of moturpha and bazubab was separated from the land-rent: the kool ackut, or total amount of land by survey, was then taken, from which were deducted the enaum land and the amount of remissions made in the survey-rent; the remaining sirkar land was then divided into sagtawara or land in actual cultivation, laeg benjur or waste fit for cultivation, and anadu benjur, or waste which has not been cultivated for twenty years or upwards. To the amount of land in actual cultivation was added the fusl zuastu, or amount rent payable upon a second crop: this last was, in general, estimated upon an average of the amount paid on that account during a series of years; but, in some instances, where I found that this demand had only served to prevent the raising of a second crop, I gave it up altogether, and what is retained is only that due upon land under the largest tanks, which contain a twelvemonth's or more water, and from which a second crop is generally obtained. The jodee being nothing more than a mitigated rent paid by Enaumdars for land cultivated for the most part by the renters or Potails of the villages, I added it to the gross amount, but distinguished it particularly in the pottah, expressly depriving the renter of the power to raise or lower it. The rent was then fixed after a careful examination of the accounts, and a minute inquiry into the circumstances of the village, as detailed in paragraph 4. When the rent of all the villages of a talook had been thus adjusted, the total was cast up, and a revision took place, after which they were advertised in the manner laid down in the proclamation.

18. I must now solicit your Board's indulgence if I go into a rather prolix detail of the amount of the settlement in each talook; but as it is my intention to recommend the amount of the decennial settlement, with but little alteration, as that of a permanent settlement, I think it proper that your Board should be able to form a clear opinion upon the subject, to judge whether too much or too little has been assessed upon the country, and to rectify any mistakes that may appear to have been committed, previous to affixing the seal of perpetuity to the settlement. It may not be without its use also to shew, what I consider to be the state of the country at the time of making this settlement, in order to serve for future comparison. This information cannot be drawn entirely from the accounts alone. Your Board will there see remission in the cultivated lands, to the extent of near thirty per cent. on the jummah of one talook, whilst they do not amount to seven per cent. in another. You will see one talook assessed at a sum far above the average of any number of years, and exceeding, with one or two exceptions, the jumma of any single year, whilst, on the other hand, you will find another talook assessed lower than the average of the last three, seven, or ten years, and below the amount jumma of the greater number of the eleven years of the Company's government. My object is to explain the reason of this, to shew that it proceeds from the settlement having been made upon certain fixed principles, and not from the readiness or backwardness of the renters to bid for the villages. I must moreover acknowledge, that it is my wish that your Board should know that where there has been error, it has been that of judgment, and has in no wise proceeded from want of zeal or desire to execute in the best manner the important duty entrusted to me.

Cumbum.

Report from Collector of Cuddapah, 22 Dec. 1812.

19. The amount of the decennial rent of this talook is Star Pagodas 37,935 8 16, which exceeds the amount of the collections of nine, and falls short of that of two years of the Company's Government. It exceeds the average collections of the whole eleven years in the sum of Star Pagodas 6,011 39 16; it exceeds the average collections of the ten years, from fusily 1211 to 1220, in the sum of Star Pagodas 5,519 8 58; it exceeds the average collections of the seven years, from fusily 1214 to 1220, in the sum of Star Pagodas 5,820 42 38; and lastly, it exceeds the average collections of the last three years in the sum of Star Pagodas 7,047 1 60. This talook has in one year yielded to the Government a revenue of Star Pagodas 42,430 8 40, and in another the revenue has sunk to Star Pagodas 17,923 10 34. This is owing to the great proportion of the revenue which is derived from tank lands, and particularly those of the cusba of Cumbum. The rent of the cusba alone is now fixed, and moderately too, at Star Pagodas 10,833 15; and the whole of the rent derivable from that tank, as now fixed, is Star Pagodas 14,721 3 10. The amount of unconditional assessment on this talook is only Star Pagodas 14,575 26 48, whilst that settled conditionally is Star Pagodas 19,149 30 47. The rent of such a talook as this could not be settled on any average of years. It was necessary to fix the rent considerably higher than any average of collection, in order to make up to the Government, by the excess in good years, for the unavoidable loss in bad years. I hope that the average collections of the next ten years will prove equal to the best of the averages of the periods shewn in the account; and considering the superior advantages under which the cultivation will now be carried on, from a maximum rent having been fixed, and the remissions of different kinds which have been made, I trust there is no reason to doubt that such will be the case if the seasons prove tolerably favourable, or even if they be as good as those of the last ten years.

20. To rent the cusba, also, was impracticable, as no one could give an adequate security; and even if they had been able to give security, none of the offers made for it were such as could be listened to. The disputes regarding the distribution of the water are so continual, and the established claims to it are so complicated, that it would be dangerous to the welfare of the other villages dependent upon its tank for water, to put it into the hands of persons who might thus obtain the power of doing much mischief, and with whom the revenue officers could not afterwards with safety interfere.

21. The kool ackbut of this talook is Star Pagodas 58,097 5 55, the fusl zuastee is Star Pagodas 3,944 9 49, making together Star Pagodas 62,041 15 24. The net land-rent, without peshcush and jodee, is Star Pagodas 32,499 16 61; to which if we add, first, amount of remissions made on several accounts, from which the renters can derive no benefit, being Star Pagodas 3,531 24 30,[*] and secondly, the land retained by the Sirkar, which is that situated in the beds of the tanks, being Star Pagodas 4,732 23 63, there remains the amount of land given over to the renters, being Star Pagodas 21,277 40 30. The proportion which is entered in the saglarivarree, or amount of land actually in cultivation, is Star Pagodas 7,186 24 6, which is Star Pagodas 22 5 4¼ per cent. upon the amount of the decennial rent. The waste land given over is Star Pagodas 14,091 16 24, which is Star Pagodas 43 16 9 per cent. on the amount of the decennial rent.

22. The cultivation in the beds of tanks in dry seasons is very considerable in Cumbum; and I have retained the amount above shown, to serve as a set off against the loss which the Sirkar will sustain by the want of wet cultivation in those years. Your board will observe a clause in the pottah of all the villages somewhat to this effect;[†] but the general receipts on this account will be very inconsiderable, for in making the accounts I have included the rent of all the dry land according to the survey. Now most of the land in the beds of tanks, down almost to the banks, was measured in by the surveyors, and that has been given over, without condition, to the renters, as dry land, which is alluded to in the clause of the pottah, is that lying between the line of measurement and the bank of the tank, which was by the survey thrown into the Purrampoke. Were

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[*] Vide Statement, No. 3.

[†] Article 4, Clause 4.

Report from Collector of Cuddapah, 22 Dec. 1812.

Were the renters allowed the benefit of this, without having to pay rent, they might be induced to turn the water from the tank for the sake of the crops growing there. The rent of land cultivated in the bed of the Cumbum tank, in fusily 1221, was Star Pagodas 571 34 23.

23. In the cumbum talook all the villages are rented out, except the cusba, which remains unrented, for the reasons above shewn.

Doopad.

24. The decennial rent of the Doopad is Star Pagodas 37,736 18 60. This sum exceeds the collections of seven, and falls short of those of four years of the Company's government. It exceeds the averages of collections of the several periods shewn in the accounts: that of the whole eleven years, Star Pagodas 4,231 32 79; that of the last ten years, Star Pagodas 3,298 15 61; that of the last seven years, Star Pagodas 903 0 28; and that of the last three years, Star Pagodas 4,172 35 22. Of the decennial rent, Star Pagodas 30,715 7 40 is settled unconditionally, and Star Pagodas 8,240 33 60 conditionally. The kool ackut is Star Pagodas 1,20,486 38 63; of which, after deducting the sum payable to the Sirkar, the land of twelve uninhabited villages not rented, and the amount of remissions, making altogether Star Pagodas 46,083 30 18, there remains Star Pagodas 74,403 8 45, which is the extent of the land given over to the renters. The proportion of that which has been cultivated is Star Pagodas 9,049 14 10, equal to Star Pagodas 23 31 1½ per cent. of the decennial rent: the remainder is no less than Star Pagodas 171 30 7½ per cent. on the decennial rent.

25. When considering the proportion of the sagtarwaree, or cultivated land, which is given up to the renters of this talook (and the same remark applies to cumbum and all the other talooks whose soil is principally red or mixed) it is to be kept in mind, that all the land which is considered as cultivated cannot pay rent the same year. These lands being poor are allowed occasionally to lie fallow. They have two modes of managing this. Sometimes the individual Ryot allows one of his fields to lie fallow once in two, three, or four years, according to the nature of the soil, but still retains his possession of the whole of his fields, though he only pays rent for such as are actually under the plough. The whole of his fields are entered, however, in the sagtarwaree. Sometimes the arrangement is made by the whole village, in which case a spot of land is pitched upon and cleared, and this is parcelled out and cultivated for five or six years together; it is then allowed to lie fallow for as many more, during which time another spot is cultivated in the same manner. All the land which has ever been cultivated in this manner is entered in the sagtarwaree. This will account for the great proportion of cultivated land which appears in certain talooks to have been given up to the renters. This is not the case with the black lands, which, like the paddy fields, are continually under the plough.

26. The Doopad talook is the poorest in the division. It is separated from the Nizam's dominions by high mountains and an immense extent of thick jungle; and on the side of Imakondah, also, the jungle is thick and extensive, the population is very thin, and the Ryots are very poor. The number of villages is three hundred and four, of which two hundred and ninety-one are rented for ten years, eight for nine years, and five remained unrented at the time of closing the accounts: one of these has been rented out since then.

Budwel.

27. The decennial rent of the Budwel talook is Star Pagodas 38,069 6 68. This is above the collections of eight, and less than those of three years of the Company's government. It exceeds the eleven years average in the sum of Star Pagodas 5,249 29 23; the ten years average, Star Pagodas 4,423 37 49; the seven years, Star Pagodas 1,608 4 41; and that of the last three years, Star Pagodas 2,439 36 12. The amount of that rent which has been fixed unconditionally is Star Pagodas 22,326 43 62; that which has been fixed conditionally is Star Pagodas 15,955 35 31. The kool ackut of this talook is Star Pagodas 70,166 36 12; the fusl zuaster is Star Pagodas 1,763 15 0; making together Star Pagodas 71,930 6 12. The amount of rent, remissions, and land reserved by the Sirkar, is Star Pagodas 38,995 32 23; so that the amount

Report from Collector of Cuddapah, 22 Dec. 1812.

amount which is at the disposal of the renters is Star Pagodas 32,934 18 69, which is Star Pagodas 97 39 29½ per cent. upon the decennial rent, whereof Star Pagodas 13 18 28½ per cent. is cultivated; and Star Pagodas 84 20 76½ is waste. The greater part of the rent of the wet lands of this talook depends on the tanks of Budwel and Poormamullah, neither of which have been filled for these three years past, which is the reason of the average collections of these years having fallen short of those of the last seven years.

28. The talooks of Cumbum, Doopad, and Budwel, were not rented out for three years by Mr. Chaplin, but for two years only by Mr. Gregory, and then with the benefit of the condition for tank lands. They did not suffer, in consequence, from having to pay any rent for tank lands which were not cultivated; but they still have been great sufferers, during the last three years, from the unfavourableness of the seasons. The dry land of these talooks is the worst in the zillah; and partly owing to that circumstance, and partly to the extreme poverty of the Ryots, the method of farming is far inferior to that in use in the other talooks. The inhabitants depend less, too, upon their cultivation for their livelihood than elsewhere. The great extent of waste land affords, in general, a great deal of pasture, and the breeding of cattle and sheep, though of a poor species, is much attended to. A great part of the rent of many villages is paid from the produce of their herds and flocks. When a mortality or want of pasture diminishes the number of these, the Ryots suffer excessively, and they have experienced both these calamities of late. Another cause of the poverty of the Ryots of these talooks is the want of a ready market for their produce, which obliges them to dispose of it to a few wealthy merchants of Cumbum and Budwel, who in a great measure dictate their own price, to which their immediate wants, and the pressing demands of the Sirkar, oblige the Ryots to accede.

29. Of the one hundred and thirty-seven villages in Budwel, one hundred and twenty-seven are rented for ten years, seven for nine years, and three remain unrented. Two of these are the Poligar villages, regarding which I had the honour of addressing your Board under date 29th April last, and the third is a shotrium, whose rent is only Star Pagodas 1 18 22. The jodee enam of the former deskaee has been thrown up by the family, and I have not yet been able to get it rented by other persons.

Gidaloor.

30. The decennial rent of this talook is Star Pagodas 17,938 43 10, which exceeds the collections of seven, and falls short of those of four years of the Company's government. It also exceeds the several averages: that of eleven years, Star Pagodas 2,920 13 38; that of ten years, Star Pagodas 1,980 42 1; that of seven years, Star Pagodas 156 41 53; and that of the last three years, Star Pagodas 363 43 38. The proportion of rent which has been settled without condition is Star Pagodas 15,092 16 70; that with condition is Star Pagodas 2,846 26 20. The kool ackut with the fuse zuastee of Gedaloor is Star Pagodas 40,257 12 19; from which if the rent, remissions, and land reserved, be deducted, there will remain for the renter's profit an extent of land equal to Star Pagodas 133 42 67½ per cent. on the jumma, of which, however, only Star Pagodas 13 5 47½ is under cultivation.

31. This talook is divided into two parts by the Nullah-mullah mountains, the summits of which are covered with immense forest trees, and their skirts with thick jungle: from this last all the land which is hereafter brought under cultivation must be gained. The Ryots of some of the villages of this talook are very poor, and pay a great proportion of the rent of the land which they cultivate from the produce of the forests, which they carry for sale to Bellary, Gooty, Adoni, Koorpah, and all the open parts of the Ceded Districts. It is from the westward of the Nullah-mullah hills that the black lands begin, and the soil of some of the villages of this talook is of that description. The number of Ryots of the cultivating class in this talook is small, the inhabitants being for the most part the dependents of the former Poligars, in whose possession the whole talook formerly was, and the time which has elapsed since the beginning of the Company's government has not been long enough to effect much alteration in the habits of these people, who are as yet but very sorry cultivators.

32. All

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32. All the villages of this talook have been rented out for ten or nine years; but there is some jodee land in the village of Nurwah which has been thrown up by the Enaumdars, and of which I have not yet been able to dispose.

Jumulmudgoo.

33. The mode of arranging the talooks in the accounts brings us at once from Gidaloor to Jumulmudgoo, the most western talook in the district. It is divided into two parts by the Gundikotah hills, the western portion being known by the name of the Quiblee Puttee, the eastern being Jumulmudgoo proper. The soils of the two parts are essentially different, the former having much wet land watered partly by tanks, but principally by nullahs from the Pennah river, the latter being almost entirely black cotton land with not above four or five tanks.

34. The decennial rent of this talook is Star Pagodas 52,505 20 50, which exceeds the collections of six, and is below those of five years of the Company's government. It also exceeds the average of the eleven years in the sum of Star Pagodas 3,352 4 8, and that of the ten years in Star Pagodas 1,797 41 11; but it falls short of the average of the last seven years Star Pagodas 1,992 27 6, and that of the last three years Star Pagodas 3,115 21 3. The amount settled unconditionally is Star Pagodas 49,936 42 43, and that settled conditionally is Star Pagodas 2,568 23 7. The kool ackut and fusl zuastee together amounts to Star Pagodas 82,316 31 18, the rent and remissions are Star Pagodas 56,497 17 65, leaving to the renters Star Pagodas 25,819 13 33, equal to Star Pagodas 50 23 57¼ per cent. on the jumma, of which Star Pagodas 11,460 6 26, or Star Pagodas 22 19 16¾ per cent., is included in the sagtarwaree.

35. The survey rate of the land of this talook is rather high, and it has consequently suffered from over assessment, but it is otherwise a fine district and capable of much improvement. The black land in the northern part of it is of excellent quality, but the whole is overrun with the nuth or long-rooted grass, which it will take many years to extirpate properly. All that is in that state must be cultivated on cowle, of at least seven years, which consideration, with that of almost the whole rent being payable unconditionally in all seasons, is the occasion of the greater remission and lowness of assessment which your Board will observe in comparison with the collections of former years. The rent of this talook, in fusily 1218, was Star Pagodas 58,654 30 56; that of 1219 was Star Pagodas 58,537 5 45; and that of 1220 was Star Pagodas 60,419 15 47, making an average of the three years of Star Pagodas 55,620 41 53. Comparing the assessment of these years with that of former years, and calling to mind the badness of the two last seasons of the triennial lease with the low price of grain, I trust you will not think that I have sunk too low in my demand. There are some villages in this talook which I have been obliged to rent below what I conceive ought to be the amount of the permanent lease, and I therefore think that your Board may look to some little increase in them.

36. Of the villages of this talook, in number one hundred and fifteen, ninety-seven have been rented for ten, and the remainder for nine years.

Doooor.

37. The decennial rent of this talook is Star Pagodas 58,156 16 79, which exceeds the amount of the collections of six, and falls short of those of five years of the Company's government. It exceeds the average of the whole eleven years in the sum of Star Pagodas 1,156 21 12; but falls below that of the last ten years Star Pagodas 388 6 50, that of the last seven years Star Pagodas 1,770 13 43, and that of the triennial lease Star Pagodas 5 16 47. The amount settled without condition is Star Pagodas 54,802 35 31, and that with a condition attached is Star Pagodas 4,728 26 48. The kool ackut is Star Pagodas 83,452 28 15; the rent, remissions, and reserved land amount to Star Pagodas 63,612 8 6; leaving to the renters Star Pagodas 19,840 20 9, equal to Star Pagodas 35 10 11¼ on the amount of the rent, of which Star Pagodas 12,205 35 69, or Star Pagodas 21 30 13 per cent., is cultivated, and Star Pagodas 13 24 78¼ is waste.

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38. I have before this had occasion to notice to your Board, that this talook was the first surveyed, and that the rates were accordingly fixed very high and very unequally. A great deal of waste has also been regularly entered into the cultivation accounts, and the amount remaining as benjeer is Star Pagodas 13 24 78¼ on the amount of the present rent. In fact, there is no available waste, generally speaking, in this talook, and all that the renters have to look to is the amount given up to them out of the land in cultivation. A great deal of this is overrun with the nuth, and it will be some years before they can derive the full benefit intended for them. Two or three villages only have been assessed lower than I think they ought permanently to be.

39. One shotrium village alone remains unrented in this talook.

Koilgoontlah.

40. The decennial rent of this talook is Star Pagodas 43,234 34 55, which exceeds the amount of the collections of seven, and is less than those of four of the years of the Company's government. It exceeds the average of the eleven years in the sum of Star Pagodas 2,376 23 44; that of the last ten years, Star Pagodas 1,688 40 77; and that of the last seven years, Star Pagodas 193 17 60; and falls short of that of the last three years by Star Pagodas 2,732 0 9. The amount settled unconditionally is Star Pagodas 38,152 16 65, and that settled with a condition is Star Pagodas 5,971 44 10. The kool ackut with fusl zuastee is Star Pagodas 55,889 36 78, whilst the amount of rent and remission is Star Pagodas 43,324 38 54, leaving to the renters only Star Pagodas 12,564 43 24, equal to Star Pagodas 31 3 65¾ per cent., on the amount of the rent: of that Star Pagodas 19 43 22¾ is cultivated, and Star Pagodas 11 5 33 is waste.

41. The renters of this Talook will derive but little benefit from the waste, but with what has been given up to them they will easily be able to pay the amount of their rent. Their land is moderately assessed and is the best in the zillah, and the only thing they have to fear is an excessive fall in the price of grain and cotton, similar to that which was experienced in the former article two years ago. The regular demand for cotton, which must now be the consequence of the establishment of a factory in these districts, leaves the inhabitants but little to fear from an excessive depreciation in the price of that article. There is also but little grass in the cotton districts, and the necessity which the cultivators are thereby reduced to, of raising a sufficient supply of food for their cattle, will always put a check upon the too great growth of cotton, to augment the production of which they only use the waste lands, which they may hereafter bring into cultivation, and only a part of these, because the increase of the number of cattle required for that purpose will also render an increase of food necessary.

42. There are seventy-one villages in this Talook, of which sixty-three have been rented for ten, and six for nine years: two still remain on hand. I only recollect one village in this Talook whose permanent rent ought to exceed that now fixed.

Nosoom.

43. The rent fixed on the Nosoom talook is Star Pagodas 16,804 7 40, which exceeds the amount of the collections of six, and is less than those of five years of the Company's Government. It exceeds the average of the eleven years in the sum of Star Pagodas 1,815 4 74, and that of the last ten years Star Pagodas 1,019 14 66, and it falls short of the average collections of the last seven years Star Pagodas 309 22 73, and that of the triennial lease Star Pagodas 1,141 39 49; and of the whole rent only Star Pagodas 93 34 46. The tank land of the cusba is settled conditionally, the rest being payable under all circumstances. The kool ackut is Star Pagodas 21,767 0 47; the amount of the rent, remissions, and reserved land, is Star Pagodas 17,344 2 46, leaving to the renters Star Pagodas 4,372 43 1 or Star Pagodas 28 38, 71½ per cent. on the jumma of which Star Pagodas 24 36 1½ is in the cultivated, and Star Pagodas 4 2 70 in the waste land.

44. This talook is cultivated to its fullest extent, and almost entirely settled without condition, so that it was necessary to make ample allowance to the

renters

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renters from the cultivated land: and I do not think that the present rent ought, on any account, to be exceeded.

45. The number of villages is nineteen, which have been all rented out for ten or nine years.

Chitwel.

46. The decennial rent of Chitwel is Star Pagodas 57,947 31 42; which exceeds the amount of the collections of five, and falls short of those of six years of the Company's Government. It exceeds the average of the whole eleven years by Star Pagodas 3,500 7 26, and that of the last ten years by Star Pagodas 867 40 72; and falls short of the last seven years Star Pagodas 1,018 31 18, and that of the last three years Star Pagodas 3,164 39 72. The amount of unconditional assessment is Star Pagodas 39,276 1 28, and that which is conditional is Star Pagodas 19,684 33 74. The kool ackut and fusl zuastee together amount to Star Pagodas 1,11,208 32 56; the rent, remissions, and reserved land to Star Pagodas 57,347 2 47; which leaves to the renters Star Pagodas 53,761 30 9, or Star Pagodas 108 9 37 per cent. on the jumma, of which Star Pagodas 17 7 32 is in the cultivated, and Star Pagodas 91 2 5 in the waste land. Of one hundred and thirty-nine villages which compose this talook, one hundred and nine have been rented for ten, and eighteen for nine years: the remaining twelve are still undisposed of.

47. This talook possesses great advantages, and appears to me capable of much improvement, but it will be some years before this can be effected. The cutting down the trees and destroying the jungle will require great labour, and the land must be given upon a long cowle, and at an easy rent. There is a great deal of land watered by nullahs in this talook, part of which has been covered by sand from the floods, in fusilies 1214 and 1219. What cannot be recovered at all I have struck out of the accounts, and for that which may be cleared in two or three years I have made allowances. Some service enaums have been destroyed in the above manner, instead of which other land of equal value has been given to the Enaumdars. From these causes the amount of remission is greater in this than in any other talook: moreover, a great portion of the Ryots of this talook are Rachewars, who have of late years had a remission of from two to four annas on their cultivation granted to them, in consequence of the customs of their caste preventing their having the services of their women in the field; but though thus favoured, they are not equal to the common Koombus as cultivators.

Sidhout.

48. The decennial rent of the Sidhout talook is Star Pagodas 43,565 16 70, which sum exceeds the amount of the collections of six, and falls short of those of five years of the Company's government. It is above the average of the eleven years Star Pagodas 2,203 31 9, and that of the last ten years Star Pagodas 727 8 30; but is below that of the last seven years Star Pagodas 934 37 7, and that of the last three years Star Pagodas 1,747 22 40. The amount settled unconditionally is Star Pagodas 28,430 25 30, and that settled conditionally is Star Pagodas 15,370 6 40. The kool ackut and fusl zuaster is Star Pagodas 87,274 3 69; the amount of rent and remissions is Star Pagodas 48,003 14 5, which leaves to the renters Star Pagodas 39,270 34 64, equal to Star Pagodas 91 31 42 per cent. on the jumma, of which Star Pagodas 16 9 2 is cultivated and Star Pagodas 75 22 40 is waste.

49. This talook contains some of the finest garden land in the Ceded Districts; but it is assessed at its highest value, and with it a good deal of bad land was generally written into the pottahs of the Ryots. This last has now been given up or cultivated separately upon a low rent. The beriz of some of the villages has accordingly sunk in some degree, and the permanent rent of these ought to be fixed a little higher than the present rent. There appears a great deal of waste in the accounts, but only a small part of it is really available. This is a fine district, but it has suffered in some degree from over-assessment; and a mortality in some of the villages, during fusilies 1220 and 1221, has occasioned some poverty and distress. I have been obliged, in consequence,

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quence, to bring the rent up progressively to the fixed standard, which it will not attain, as you will observe by the accounts, until fusily 1225.

49. The whole of the Sidhout villages have been rented for either ten or nine years.

Chenoor.

50. The decennial rent of the Chenoor talook is Star Pagodas 37,482 9 49, which exceeds the amount of the collections of seven and falls short of those of four of the years of the Company's government. It likewise exceeds the average of the whole eleven years Star Pagodas 3,124 14 5; that of the last ten years, Star Pagodas 2,544 2 56; that of the last seven years, Star Pagodas 2,335 18 41; and that of the last three years, Star Pagodas 295 22 54. The amount settled without condition is Star Pagodas 28,426 4 32; that settled conditionally is Star Pagodas 9,106 5 17. The kool ackut is Star Pagodas 49,867 1 65; the amount of rent, remission, and land retained, is Star Pagodas 40,436 8 26; leaving to the renters Star Pagodas 9,430 38 29, equal to Star Pagodas 25 29 1¼ per cent. on the jumma, of which Star Pagodas 8 1 53 is cultivated and Star Pagodas 17 27 28¼ is waste.

51. This is, perhaps, the most favoured talook in the Ceded Districts. The survey-rent of the lands is moderate, little more than the land actually cultivated has at any time paid rent; the Ryots are for the most part wealthy, the science of husbandry is well understood, and it is very seldom that it suffers from drought. From these circumstances, and the regularity of the rent which the villages have every year paid to Government, most of them have been settled according to the average collections of a certain number of years; and when this has been exceeded, it is in the large tank villages, where a very great proportion of the rent has been settled conditionally, and where it became necessary to guard the Government against loss.

52. The whole of the villages of this talook have been rented out for ten or nine years.

Chintagoontah.

53. The rent of this talook is Star Pagodas 21,756 5 50, which exceeds the amount of the collections of eight, and falls below those of three of the eleven years of the Company's government. It exceeds the average of the whole eleven years Star Pagodas 1,112 17 51; that of the last ten years, Star Pagodas 845 17 4; that of the last seven years, Star Pagodas 348 22 57; and that of the last three years, Star Pagodas 450 11 29. The amount settled unconditionally is Star Pagodas 20,860 35 55, and that settled conditionally is Star Pagodas 895 14 75 The amount of land which remains to the renters of this talook, after deducting the rent, remissions, and land reserved from the kool ackut, is Star Pagodas 3,717 41 6, being Star Pagodas 17 9 45 per cent. on the amount of the rent, of which Star Pagodas 6 37 31 is cultivated and Star Pagodas 10 17 14 is waste.

54. The survey-rate of the lands of this talook is very moderate, and the cultivation is carried nearly as far as it can be. All that I had to do was to strike out the little portion of uncultivated land which was mixed with the other, and to make the remission which appears in the accounts, the whole of which will be a clear gain to the renters and Ryots.

55. Except one village, the whole of this talook has been rented ont for ten or nine years.

Kamulapoor.

56. The rent fixed for the Kamulapoor talook is Star Pagodas 37,847 32 9, which exceeds the collections of five, and falls short of those of six years of the Company's government. It exceeds the average of the whole eleven years Star Pagodas 710 31 0, but is below that of the last ten years Star Pagodas 176 32 46, that of the last seven years Star Pagodas 1,132 25 40, and that of the last three years Star Pagodas 934 26 57. The amount settled unconditionally is Star Pagodas 35,815 40 63, and that settled conditionally is Star Pagodas 2,031 36 26. The kool ackut is Star Pagodas 48,751 38 77; the rent, remissions, and land reserved, amounted to Star Pagodas 39,594 44 58: leaving

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leaving to the renters Star Pagodas 9,156 39 19, being Star Pagodas 24 36 55½ per cent. on the amount jumma, of which Star Pagadas 10 31 61 is cultivated, and Star Pagodas 14 4 74½ is waste.

57. The rent of the lands of this talook is tolerably moderate ; but some of the villages suffered greatly from the scantiness of the crops and the low price of grain, in fusilies 1219 and 1220. A good deal of waste, too, was in fusilies 1217 and 1218, written in with the cultivated land, and perhaps two or three per cent. of that which is called cultivated is of that description. There is much wet land in this talook watered from the Pennah and Komarkalwa rivers, which has been settled without condition, on which account the demand was in some degree lowered. The available waste is trifling.

58. I have not yet been able to rent three villages of this talook, which suffered in a particular degree during the late lease.

Goorumkondah.

59. The rent of the Goorumkondah talook is Star Pagodas 85,254 10 6, which exceeds the collections of seven, and is below those of four of the eleven last years. It is above the average of the whole period Star Pagodas 7,403 9 72, also above that of the last ten years Star Pagodas 5,628 17 56, and that of the last seven years Star Pagodas 1,625 13 15 ; but is below that of the last three years Star Pagodas 4,097 35 55. The amount rented unconditionally is Star Pagodas 47,761 2 79, and that rented conditionally is Star Pagodas 43,133 38 2. After deducting the amount of the rent and remissions ackut and fusl zuastee, there remains Star Pagodas 89,925 44 23, equal to Star Pagodas 102 8 9¼ per cent.on the jumma, of which Star Pagodas 8 13 68¾ is cultivated, and Star Pagodas 93 39 31 is waste.

60. The revenue of this talook is collected from an immense extent of land, over which population is but very thinly scattered. The soil is poor ; and let the rent of it be ever so low, many acres must be ploughed before the smallest profit can be obtained. The Ryots are very poor, and are principally kept up by the great number of small tanks, of which there are two or three, sometimes more, around every hill, to each of which a small deerwundum is attached, by possessing or cultivating which upon easy terms they are enabled to meet the Sirkar demands. The number of these enams leads in part, also, to the existence of a number of hamlets near them, so that the population of this talook is particularly dispersed, the number of populous towns or villages in it not exceeding perhaps a dozen, whilst the rest are made up of from two or three to thirty or fifty of these hamlets. The village of Moodverd, whose rent is Cantaria Pagodas 2,250, is composed of the cusba and one hundred and four hamlets. This talook will improve gradually, but slowly ; for the prime want is that of population, which can only be slowly supplied, and its increase very frequently meets with checks from the small pox and epidemic disorders.

61. All the villages of Goorumkondah have been rented out.

Poolwendlah.

62. The decennial rent of Poolwendlah is Star Pagodas 64,847 9 11, which is above the collections of seven, and below those of four of the years of the Company's government. It exceeds the average of the whole eleven years Star Pagodas 5,993·37 54 ; that of the last ten years, Star Pagodas 4,010 19 8 ; that of the last seven years, Star Pagodas 1,086 23 40 ; and that of the last three years, Star Pagodas 1,261 16 47. The amount settled unconditionally is Star Pagodas 57,518 29 24, and that settled conditionally is Star Pagodas 7,328, 24 67. After deducting the amount of rent, remission, and reserved land, from the ackut and fusl zuastee, there remains to the renters Star Pagodas 48,141 36 50, equal to Star Pagodas 74 44 34¼ per cent. on the amount of the jumma, whereof Star Pagodas 29 10 41¼ is cultivated, and Star Pagodas 45 33 72½ is waste.

63. The triennial rent of this talook was fixed very high, but could not be paid ; and though the balance outstanding was considerable, yet the collection of that which was realized bore very hard upon the talook, prrticularly on the western part, which consists almost entirely of black land of an inferior qua-

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lity, now overgrown nuth. The Ryots have had but little produce for these three or four years past, and for that they got an inadequate price in the two years when the Sirkar demand was heaviest upon them. A great deal of waste used to be written in the cultivation accounts of this talook: the consequence is, that I have found great difficulty in renting the villages in the western summuts, and when I ordered the accounts to be closed, twenty-three villages remained on hand. Of these, however, seventeen have since been disposed of, at a progressively increasing rent, as your Board will see by the list No. 7; and I hope it will not be very long before I get the rest settled also. I am fearful of giving too good terms for these villages, lest, being on Mr. Chaplin's side, an emigration to them be encouraged from his villages in Dhurmavur.

Raechotee.

64. The decennial rent of this talook has been fixed at Star Pagodas 38,287 3 41, which exceeds the amount of the collections of six, and is below those of five of the years of the present government. It exceeds the average of the whole of that period Star Pagodas 2,401 2 9; that of the last ten years, Star Pagodas 2,070 25 34; and that of the last seven years, Star Pagodas 819 32 4; and is less than that of the last three years Star Pagodas 1,845 27 48. The amount settled unconditionally is Star Pagodas 29,498 9 44, and that fixed conditionally Star Pagodas 10,398 38 2. After deducting the rent, remission, and reserved land from the ackut and fusl zuastee, there remains to the renters Star Pagodas 42,175 39 31, equal to Star Pagodas 106 28 59 per cent. on the amount of the jumma; of which Star Pagodas 19 19 13¼ is entered as cultivated, and Star Pagodas 87 10 48 as waste.

65. This talook bears a great resemblance to Goorumkondah, to which it was formerly attached. With the exception of the cusba, there is hardly a place of consequence in it. The Ryots are poor and are scantily scattered over a great extent of country. It partakes, though in a smaller degree than Goorumkondah, of the advantages derived from small tanks and numerous duswundums. It can always meet the Sirkar demand; but its progress in improvement must, like that of Goorumkondah, and from the same causes, be slow.

66. All the rachotie villages have been rented out for ten years.

67. The total decennial rent which has been fixed for the zillah is Star Pagodas 6,89,368 5 16. It exceeds the amount of the collections of fusily 1210 in the sum of Star Pagodas 2,30,618 43 59[*]; that of fusily 1211, in the sum of Star Pagodas 1,04,501 17 41; that of fusily 1212, in the sum of Star Pagodas 89,118 27 10; that of 1213, in the sum of Star Pagodas 1,10,779 5 25; and that of fusily 1214, Star Pagodas 15,902 2 36; it is below that of fusily 1215 Star Pagodas 45,426 20 11, and exceeds that of 1216 Star Pagodas 1,14,117

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* 1210.			
Decennial rent	6,89,368	5	16
Fusily 1210 ..	4,58,749	6	37
Excess..	2,30,618	43	59

1211.			
Decennial rent	6,89,368	5	16
Fusily 1211 ..	5,84,866	32	55
Excess..	1,04,501	17	41

1212.			
Decennial rent	6,89,368	5	16
Fusily 1212 ..	6,00,249	23	6
Excess..	89,118	27	10

1213.			
Decennial rent	6,89,368	5	16
Fusily 1213 ..	5,78,588	44	71
Excess..	1,10,779	5	25

1214.			
Decennial rent	6,89,368	5	16
Fusily 1214 ..	6,73,466	2	60
Excess..	15,902	2	36

1215			
Fusily 1215 ..	7,34,794	25	27
Decennial rent	6,89,368	5	16
Less....	45,426	20	11

1216			
Decennial rent	6,89,368	5	16
Fusily 1216 ..	5,75,250	23	13
Excess..	1,14,117	27	3

1217.			
Fusily 1217 ..	7,10,712	6	15
Decennial rent	6,89,368	5	16
Less....	21,344	0	79

1218.			
Fusily 1218 ..	7,38,282	8	75
Decennial rent	6,89,368	5	16
Less....	48,914	3	59

1219			
Decennial rent	6,89,368	5	16
Fusily 1219 ..	6,85,791	12	33
Excess..	3,576	37	63

1220.			
Decennial rent	6,89,368	5	16
Fusily 1220 ..	6,53,104	1	69
Excess..	36,264	3	27

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1,14,117 27 3. It it below that of fusily 1217 Star Pagodas 21,344 0 79, also below that of 1218 Star Pagodas 48,914 3 59; but exceeds that of 1219 Star Pagodas 3,576 37 63, and also that of fusily 1220 in the sum of Star Pagodas 36,264 3 27.

68. The decennial rent is above three of the averages which I have drawn, and is below the fourth. It exceeds that of the whole eleven years in the sum of Star Pagodas 53,563 4 40,* or 8 19 8 per cent,; that of the last ten years, Star Pagodas 35,857 23 7, or 5 21 73¼ per cent.; and that of the last seven years, Star Pagodas 7,739 11 30, or 1 6 7½ per cent. It is below the average receipts of the triennial lease Star Pagodas 3,024 17 38, or 19 52 per cent.

69. Having already entered so fully into the detail of the settlement of each talook, it will not be necessary to say much on the sum total, on which I shall therefore only make a few remarks.

70. At the time I did myself the honour to propose a septennial lease to your Board, I recommended that the average of the collections of the last seven years, or something less, should be taken as a standard for the amount. The amount of the settlement which has been made exceeds that average, as above shewn, about Star Pagodas 7,700, or Star Pagodas 1 6 7½ per cent. The reason is this. I in the first place did not, at the time I wrote, expect quite so great a defalcation as occurred in fusily 1220, which reduced the average considerably In the next place, I at that time calculated on settling only about Star Pagodas 1,37,000 conditionally; but the amount which has actually been settled conditionally is about Star Pagodas 1,67,500, and the excess of rent above what I intended is a set-off to this excess of conditional assessment I found that the plan I at first proposed was more theoretical than practical. The tanks, whose land I intended to rent without condition, are those small ones which generally are sure of being filled once a year, but for whose cultivation that is not sufficient: they require to be filled two, and sometimes three times, to bring their crops to perfection, and these repeated supplies they are not equally certain of getting. In short, I do not think that tank lands can ever, with benefit either to the Sirkar or the renter, be assessed unconditionally. I made this alteration from my first plan without reference, as I felt confident that your Board would sanction the measure, and as a reference would therefore have only occasioned a loss of time. I trust your Board will consider the increase which I have made as a benefit to the Government, equal to any loss that it can sustain by the extension of the condition. I think, also, that the sum appropriated to the repairs of wells, &c. is too small, being only Star Pagodas 691 30 0, and it might be as well, perhaps, to extend the remission. On that account, I have provided by the pottah for its due application to the purpose for which it is intended.†

71. The cultivated land which has been given over to the renters averages for all the talooks Star Pagodas 17 21 66¼ per cent. on the jumma now fixed, and the waste land Star Pagodas 59 10 70½. By one of the statements which accompanied my letter of the 17th January 1812, your Board has seen that the average of the bunjeer land which had paid rent during the six years, from fusily 1214 to 1219, was Star Pagodas 3 14 41¾ per cent.; but that it had increased of late years, and was in fusily 1219, Star Pagodas 6 36 15 per cent. on the rent of that year. If we calculate it at Star Pagodas 7 21 61¼ (and that will, perhaps, be more accurate than the other), there will remain a profit of ten per cent. upon the land in actual cultivation for immediate enjoyment.

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* Decennial rent	6,89,368	5	16
Eleven years average	6,35,805	0	56
Excess..........	53,563	4	40
Decennial rent	6,89,368	5	16
Ten years average	6,53,510	27	9
Excess..........	35,857	23	7

Decennial rent	6,89,368	5	16
Eleven years average	6,81,628	30	66
Excess..........	7,739	19	30
Three years average......	6,92,392	22	54
Decennial rent	6,89,368	5	16
Less...........	3,024	17	38

† Vide column 107 of Statement, No. 1.

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ment. I estimate that the renters will be obliged to cede at least the half of that to the Ryots, to induce them to keep up their old cultivation, and to take good and bad land together. If I be correct, there will then remain a profit for the renters to begin with, of about five per cent. on the rent of their villages. What they afterwards get beyond this must be derived from the breaking up of waste, of which benefit the Ryots will take care to have their full share.

72. I have now endeavoured, Gentlemen, to lay before you, in the fullest manner, the settlement which I have made, in order that you may be better able to judge how far it will be proper to convert it into a perpetual settlement. I do not hesitate to recommend it, with the revision of a few villages, as such. In those villages, perhaps, there will be a trifling increase; but as a drawback to that, I have to recommend that the benefit of the condition be extended to wet lands watered from a certain description of nullas in the southern part of the districts. These nullas are formed principally from the surplus water of some large tanks assisted by small streams from the hills. Unless the tanks overflow, however, the latter alone are of little use; so that the land, though watered as nulla land in the accounts, is in reality watered from the tanks, or what is even more precarious still, the overflowing of the tanks. According to the principle and rules which I have laid down, I could not extend the condition to those lands, though much solicited to do so; but I recommend its being done if the lease be rendered permanent.

73. Your Board have already been furnished with a copy of the cowle on which the villages have been rented; another, however, with one of the moochulka, will form a number in the present packet. You can judge how far it is proper to be adopted for a permanent one. Its excessive detail is certainly objectionable, and that may in part be remedied; but it will still be necessary to define the rules of assessment for the tank lands.

74. I see no reason, at present, to doubt the readiness of the decennial renters to take their villages on the present terms in perpetuity. On the contrary, if the Board and Government approve of the amount of the rent, and see nothing objectionable in the terms of the pottah, I trust that a few months will be sufficient to convert the present into a permanent settlement.

75. Referring again to the proclamation which was published, it may be necessary to explain one or two parts of that document to your Board. The former Meerassadars were informed by it, that by the establishment of fixed rents the office of Reddee or Potail was virtually become extinct, and that the continuance of a separate renter and separate Reddee in one village was totally inadmissable; that in case the former Meerassadars accepted the lease the enaum would be continued to them, as no dispute could thereby arise; but that in case the lease were taken by others, it would rest with the Sirkar either to resume the whole enaum for its own use, or give it to the new renter, or on a consideration of the former services of the Meerassadars to continue a part of it to them, and resume or dispose of the rest.

76. The enclosed copy, with its translate, of a circular order to the talooks, under date 11th September last, will shew your Board the particulars of the arrangement which I have made in regard to the Reddee enaums, with the exceptions of a few villages whose enaum has been entirely given over to the decennial renters; the rule has been to give three-quarters of the old established Reddee enaum to the renters, and to continue the remaining quarter to the former Meerassadars, when the latter were not possessed of other enaum equal to that fourth. If they had other enaum (not duswundum) less than one fourth of the reddee maunium, a quantity equal to that fourth was made up to them: if they possessed enaum equal to a quarter of the reddee maunium, no share of it was given to them, but the whole was made over to the renters.

77. I did not consider the new Potails, appointed during the Company's government, as entitled to this indulgence which I confined to the old Meerassadars only. In the same manner, I looked upon the old Meerassadars as entitled to a share of the old established maunium alone, and the kumbhurtie quedie enaum (which is the augmentation made in the Reddee enaum of certain villages, when it formerly was below the standard fixed by Colonel Munro) has been given over entirely to the decennial renters.

78. This

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78. This share of the enaum has been continued to the former Meerassadars, on the condition of good behaviour, and of their not creating disturbance, or using their endeavours to impede the cultivation or oppose the renters. They have been informed, that if they do so it will be taken from them. But in case of that becoming necessary, the land ought to be kept by the Sirkar for its own use; for if the renters are to profit by the resumption they will not fail to prefer complaints against the Meerassadars without any foundation, and merely with the view of getting possession of the rest of the enaum.

79. Considering how long the Meerassadars have been in possession of these enaum lands, and the expense and labour which they have laid out in general upon them, I thought it but fair to continue them in possession of the lands themselves, provided they agreed to pay the survey rent for them to the renters; and this has been generally agreed, so that both parties have every cause to be satisfied. It is also understood, that the enaum is to go along with the village, and will be forfeited by any renter whose lease may, on any account, be taken from him.

80. Very few villages, compared with what I expected, have been subdivided. Many persons wished to do so, but they could not make the necessary arrangements among themselves; and I would not accept of any offers for a portion of a village separately, but required the whole to be first settled. Had I not done this, I might have had the best half of a village rented out, and the worst half upon my hands. I enclose a list, No. 9, of the large villages, which have been subdivided and rented under separate pottahs. Your Board's orders, in regard to the gram sibbendi of such villages, have been attended to and acted upon.

81. There were two causes that appeared to me to have operated towards the failure of the three years lease in some villages. These were, the great number of persons admitted to shares in the pottah, and the division of some villages into methus or distinct shares, each methu being answerable for a distinct portion only of the rent, for which also a separate security was given. The quarrels, criminal complaints, and law-suits, which occurred in these villages were incessant; the villages were torn to pieces, the cultivation was stopped, and in the end the rent remained unpaid.

82. The division into methus was so objectionable, that I would not listen to any offer for renting a village in that way. In the other case, where there were many partners who came forward together, I entered in the pottah the names of two, three, four, according to the size and beriz of the village, of the most respectable and leading men in it. I had seldom occasion, however, to make this arrangement, for I almost uniformly found the partners at variance with each other: they presented separate offers by two's and three's, and for some villages there were as many offers as partners.

83. The fewer renters there are in a village the better, for where there are many each has his party. The Ryots are divided; an appeal is made to one from the orders of another; one makes agreements which the others will not sanction; one directs the neerhutee to let the water out, another goes and closes the sluice; and the whole ends in the cultivation being neglected, and all parties coming and spending their time unprofitably in the Court. The renters ought, therefore, to be confined to the smallest number, by which the business of the village can be efficiently conducted. This does not prevent the subdivision of shares, according to the rights of all the partners, however numerous; but by having a limited number of responsible persons, it simplifies the transaction of business, and lets the Ryots know who are the persons really in charge of the village, and to whom they are to look for orders.

84. The Statement No. 10 shews the number of villages rented by old renters and Potails, and of those rented by new persons.

85. The veesabuddy mohturfa and bazeebab having now been entirely separated from the land revenue, I have the honour, in compliance with your Board's instructions, to submit a draft of a Regulation to legalize the former of these taxes, and to suggest some rules for the future assessment and collection of the others. The draft varies but little from that sent by Mr. Chaplin. It should

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have been submitted long ago; but I have been trying whether I could, by some means, assimilate the veesabuddy and mohturfa so nearly as to bring them within the scope of one Regulation, and to collect them exactly in the same manner. The preparation of the mohturfa accounts, from the intimate manner in which they were formerly blended with the land rent, took up a great deal of time; and, after all, I have not succeeded in my object, and the Regulation which I now propose, like that of Mr. Chaplin's, merely prescribes rules for the veesabuddy, leaving the mohturfa and bazeebab to be collected under the orders of the Board generally. The plan I have to propose for the future assessment and collection of the mohturfa, will, however, bring it pretty near to the veesabuddy, by allowing the greater part of those paying it to assess themselves, or rather to distribute among themselves their several shares of the general assessment.

86. This principle of the veesabuddy is excellent; but still there is one great objection to the tax, viz. the uncertainty with which the gross amount must be fixed upon a district or talook. The data upon which Colonel Munro made his estimate are the best certainty which can be obtained; but experience has shewn, that the detail of the estimate was still very imperfect. The Statement No. 12 will explain to your Board the mode in which the veesabuddy tax was assessed on this zillah last year, and its inequalities will be apparent.

87. The person who pays the highest veesabuddy in the zillah is a merchant of Gidaloor. The proportion which this person contributes is perhaps very fair, when compared with the other traders in his own talook; but it is quite the contrary, when compared with those of the rest of the zillah, of whom at least a dozen carry on a greater and more thriving trade than he does, and are much more able to pay at a high rate. As the veesabuddy is regulated, this man's contribution cannot be reduced, without a proportionate reduction on every other trader in the same talook.

88. Doioor is certainly the first trading talook of the zillah: in it the highest rate of contribution is Star Pagodas 13 42 43, and the lowest Star Pagodas 0 6 12¼. The average per man, in fusily 1221, was Star Pagodas 1 43 18, and taking the same number of men, the average on Colonel Munro's estimate would be Star Pagodas 1 43 5½. In Doopad, the poorest and least trading talook, the highest rate is Star Pagodas 16, the lowest is Star Pagodas 0 1 70. The average paid last year was Star Pagodas 1 10 15¼; and if the whole sum estimated had been collected, the average would have been Star Pagodas 2 39 6¼.

89. In Chintagoontah, the lowest sum contributed is Fanams 19 55: in Cumbum it is only 37½ cash. Can there be a proportionate difference between the circumstances of the contributors in the two talooks? The traders of each talook are, perhaps, as I have said before, very fairly assessed in respect to each other; but I think this statement shews how very much it is the contrary, when the quotas of the traders of the whole district come to be examined with each other. This proceeds from the imperfection of the data upon which the general estimate is formed, which leads to the great disproportion in which it is assessed upon the talooks.

90. I do not consider the gross estimate of the veesabuddy made by Colonel Munro as too high, but I think it ought to be very differently divided upon the different talooks; and as soon as a regulation is passed, I propose to revise it, though in doing so, we lose sight of the accounts on which the estimate was formed, which were made out talookwar. At present I must acknowledge that I find the collection of this tax a matter of no small difficulty. I then propose calling together the forty principal merchants (vide col. 10 of the Statement), and by ascertaining the relative circumstances of these persons, and from them the circumstances of their respective talooks, I hope to be enabled to make a more satisfactory distribution of the total amount of the tax.

91. In neither of the plans, proposed by Mr. Chaplin or myself, is there any very minute detail of the mode of assessing the veesabuddy on each individual; and after much consideration of the subject, I am inclined to think that it will be better not to attempt any such. I have the heads of an old Bengal Police Regulation now abolished, similar to the veesabuddy, where the tax was distributed

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tributed by assessors; but I think that our mode of assessment is much better than the one laid down. Merchants being interested, could not, with safety, be appointed as assessors; and were the tax to be distributed by persons appointed by the Sirkar, who are unacquainted with the circumstances of the merchants, an investigation of books and accounts would in every case become necessary, than which nothing can be imagined more obnoxious to the trading community. Little or nothing of the sort is necessary, if the business be left to the people themselves, who are all acquainted with each other's circumstances, amount of trade, and mode of life, and whose mutual interests prevent their having recourse to such an exposure.

92. The present mode of settling the veesabuddy, and which is what I propose shall be continued, is nearly as follows.

The Tehsildar, on receipt of the Collector's order to prepare the veesabuddy accounts, assembles all the shopkeepers, merchants, and traders of each village, and directs them to present to him a statement of their relative trade and circumstances. This, from their intimate acquaintance with each other's means, is not in general very difficult, though at times disputes arise which are referred to the Tehsildar, who appoints a punchayet of merchants, &c. from the neighbouring villages, whose decision is generally approved, though at times the disputant will not agree to that, but appeals to the huzoor, or withdraws without giving his signature; and in some cases, when he imagines that there is a general prejudice against him, he goes to another talook and settles there. When the veeses, or shares of every village, have been adjusted, a statement signed by each individual is given in, and certain persons from each village assemble together to prepare a similar statement of the relative shares of the several villages. Here it is that the great difficulty occurs; for every village tries to get rid of as much as possible of its own share of contribution, and to fix more upon the rest.. The adjustment is not made without a good deal of clamour and reference, which last is decided, like the former, by punchayets. When the whole is arranged, the shares of the villages are, as were those of the individuals, signed by all parties, and the general accounts are sent to the huzoor; and the sum being fixed, pottahs are given to each person, and the amount is collected according to the statements. Appeals are at times made to the Collector from the decisions in the talook, both by individuals and by villages, which are, in like manner, settled by punchayets selected from other villages or other talooks, as the case may require.

93. It must happen that, in an arrangement of this sort, a few of the principal men of each village and talook must lead, and some of these persons will not fail at times to take advantage, for their own benefit, of the influence they possess. But there is no transaction in human life where this does not occur, and all that can be done is, as far as possible, to prevent it, and that is always attempted, but to put a stop to it altogether will be impossible. The principle of allowing a body of men to assess themselves is so good, that for the benefit we may put up with some of the evils resulting from it.

94. The amount of veesabuddy payable by a district ought not to be varied or increased too often. Nothing is so disheartening as the rapid succession of taxation upon improvement: in fact, it goes a great way to prevent improvement altogether. The wealth and means of an individual may vary every year, but the general amount of wealth in a district under ordinary circumstances does not. The revenue derivable from the veesabuddy can never be permanently fixed, but the nearer it can be brought to permanency the better; I have, therefore, proposed that the amount of the veesabuddy assessable on a whole district shall be fixed only once in every five years. A periodical revision of that sort will, without injury to the revenue, be much more satisfactory to those who have to pay the tax, than an annual and variable assessment. In order to prevent detriment to the revenue from any intentional false assessment on the part of the principal merchants, I propose that the amount balance of one year shall be added to the veesabuddy of the next. This will also render it a general object to prevent emigrations, and to bring forward any who attempt to avoid payment of the tax. A clause in the draft provides for the future extension of the veesabuddy laws to the mohturfa, in case it hereafter shall be found practicable and expedient to do so.

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95. Of the total amount of the mohturfa of last year (viz. Star Pagodas 14,024 39 21), Star Pagodas 10,686 23 12 was paid by four descriptions of people, viz. weavers, cotton-cleaners, shepherds, and the punchal (or five casts), which includes goldsmiths, braziers, iron-smiths, carpenters, and stone-cutters. Of the remaining sum Star Pagodas 1,023 21 59 will now be placed under different heads, and Star Pagodas 325 8 35 will be carried to the veesabuddy, so that Star Pagodas 1,989 30 75 remains to be paid by the forty-seven descriptions of persons shewn in the last division of the Statement No. 13.* This sum is paid so much in detail, that it will not be worth while to attempt laying down any particular rules for its collection, and it may continue to be taken as at present.

96. I am confident that the number of looms in this division is very nearly twenty thousand, which I believe is as much as Colonel Munro estimated for the whole Ceded Districts in fusily 1215. But it is very difficult to get true accounts of them, as the Reddees and Curnums always conceal those which are worked for themselves, or in their own houses, and frequently all that belong to the barabutstee of the village. The number of looms at present on our accounts is 14,488; but in the accounts of the present fusily, which are already received from five talooks, there is an excess above last year of 1,371 looms. Few of these are new looms: they are only what have been always omitted in the accounts.

97. The mode of settling the mohturfa on looms, hitherto, has been very minute: every circumstance of the weaver's family is considered, the number of days which he devotes to his loom, the number of his children, the assistance which he receives from them, and the number and quality of the pieces which he can turn out in a month or year; so that, let him exert himself as he will, his industry will always be taxed to the highest possible degree. This mode always leads to such detail,† that the Sirkar servants cannot properly enter into it, and the assessment of the tax is, in consequence, left a great deal too much to the Curnums of the villages. No weaver can possibly know what he is to pay to the Sirkar till the demand comes to be made for his having exerted himself in the course of the year; and having turned out one or two pieces of cloth more than he did the year before, though his family and looms have remained the same, is made a ground for his being charged with a higher mohturfa, and at last instead of a professional it becomes a real income tax.

98. These errors may, I think, be rectified, by fixing a number of rates (I have, in the account No. 14, estimated only sixteen, but the number is immaterial provided it be defined) at which the different looms are to be charged. Every description of loom will be included in one or other of these rates. If a weaver have one loom, he will pay for one; if two, for two, according to the rate, and it will be left to himself to manufacture as much or as little as he pleases: he will not be assessed more highly because he is industrious, or more lightly because he is idle. The looms of those who have other associations besides weaving will be entered into the lower rates, and those of weavers only will be rated according to the nature of the loom and of its produce. The looms will be rated by the different descriptions of weavers themselves, assembled at the talook cutcherry for that purpose. After the rates shall have thus been fixed, the increase of revenue which may arise will be derived from the increased

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Total mohturfa .... Star Pagodas		14,024 39 21
Paid by weavers, &c.		10,686 23 12
Remains....		3,338 16 9
Deduct: Paid by weavers, &c., and carried to other heads	1,023 21 59	
Transferred to the veesabuddy	325 8 35	
		1,348 30 14
Remains....		1,989 30 75

† Number of rates in certain talooks:

Koilgoontah	150
Chitwel	110
Jumulmudgoo	92
Goorumcondah	91
Poolevendlah	118

And the rest in proportion.

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increased number of looms, and not from raising the tax upon those already in existence: the only thing to be guarded against is a collusion of the weavers of a talook, in the first instance, to throw an unfair proportion of looms into the lower classes; but this will easily be prevented, by a reference to the accounts of what the looms, which they may try to depreciate, have previously yielded. The accounts can be settled in a few days in the cutcherry, and concealment can be easily prevented by the levy of a fine, in addition to the rent, upon the looms concealed; half, or the whole, to be given to the person who informs the Sirkar of the circumstance.

99. There is one question which I wish to put here for the consideration of your Board. Ought the looms of cultivators to be taxed, considering that they pay no duty on cotton or thread? and referring to the remission of customs lately made on the produce of their looms, and that these will, for the most part if not entirely, be entered in the lowest rates, I see no just reason for their exemption. Indeed, it is a sort of justice to the regular weavers who pay duty, and to whom they are pretty formidable rivals, that they should be taxed.

100. The cotton cleaners, who are also weavers, ought to have their bows and looms rated by themselves, in the same manner as weavers. These persons have a sort of prescriptive right established by long custom to clean the cotton in certain ranges, containing a greater or smaller number of villages, in which others are not allowed to set up. Some of them have thus employment for the whole twelve months, whilst others are not employed for six months in the year. This creates the variety in the value of their bows, which will be rated accordingly.

101. Shepherds pay a tax upon their flocks in every part of the district; and in three talooks, where they weave kumlees, they pay separately for their looms also. This tax is assessed very irregularly, as your Board will observe by the Statement No. 17. In Koilgoontlah a flock of four hundred sheep pays on the average Star Pagodas 10 10 16¾, whilst in the district Nosoom it pays only Star Pagodas 5 18 58, and in Goorumcondah only Star Pagodas 1 9 13¾. In the last district the shepherd certainly pays separately for his loom; but then the tax thereon is only Fanams 4 11¼, which is far from making up the difference. In Doopad, where there are most sheep, the average is Star Pagodas 5 3 1 per flock of four hundred. Flocks differ considerably in value, according to the number of ewes in each, and the pasture which they can obtain; and the rates which they pay have long been established by custom in each talook. The difference of the rates, too, is so considerable, that it will be difficult to arrange them on any uniform plan. The best thing, therefore, will be to leave them as they are, assessing the present rates, and allowing the increase in number to determine the increase of rent. Three or four different rates may be fixed, and the flocks in each talook may be rated according to their value, by the shepherds themselves assembled in the cutcherry. In the same manner as with the looms, a penalty on proof of concealment may be levied, to be disposed of in the same manner.

102. It is also a question to be decided by your Board, whether the flocks of the cultivating classes, which are chiefly kept to manure and enrich the land, should be taxed, or exempted entirely, or taxed at a reduced rate. These persons benefit as well as the regular shepherds by the breeding of their flocks. The flocks of koonbees, who do not cultivate Sirkar land, have always been taxed by the custom of the country.

103. The punchayet, or five casts, may I think be allowed to assess themselves exactly in the same manner as the veesabuddy; the amount to be estimated upon what they have always been in the habit of paying, making an increase or decrease, according to the increase or decrease in their numbers.

104. The mohturfa will, by the above arrangements, be brought as near as it can be brought to the veesabuddy, without being actually incorporated with it. The plan I propose will be much more popular than the veesabuddy, for the revenue will increase only with the increase of looms, flocks, &c. and will not be raised by adding to the tax already paid. It is also, in my opinion, far more simple, for the contribution of any individual may be

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altered without affecting the rest, whereas I have already shewn that a person paying the veesabuddy cannot be increased or lowered, without a correspondent alteration being made in the whole of the talook.

105. The last head of revenue which comes to be noticed is the bazebab. This consists of a number of small taxes, which are annually rented out to the highest bidder. The renting out of taxes, when they can with equal ease be collected by the Sirkar, is objectionable, as it is thereby impossible to ascertain what is really collected, and how the tax bears upon those who have to pay it. Some of the taxes collected under the head of bazebab appear very objectionable, and in their nature incompatible with the spirit of the Regulations, and the mode of collecting them must, one would think, be vexatious. These mostly exist in the parts of the country which were formerly in possession of Poligars, where the collection of the revenue was more minutely conducted than in the Sirkar districts. Most of the names of these taxes ought to be abolished, the amount of some remitted altogether, and the amount of those which are retained thrown in with the mohturfa, and the whole collected in an uniform manner directly by the Government.

106. The first of the taxes which I have alluded to is the shetee gunachree, which is the right of chieftainship or headship of certain casts; all those, I believe, which are generally included under the head of "right-hand cast." This right is rented out every year to the highest bidder, who may be of any cast, as he can act by deputy, and it is accordingly rented to Bramins and Mussulmans as often as to others. The renter or his deputy presides at all festivals, marriages, and religious ceremonies, at which he has the seat of honour, and is first helped to betel, &c. His emoluments of office are drawn from three sources: first, the wurtuna, or usual fees; secondly, the nuzur or present, or more properly the extra fees; thirdly, the joremanee, or fines: the first of these is the regular present, or fee, which he receives on occasion of marriages, naming of children, deaths, &c.: this, however, is but a trifle. The nuzur he receives on extraordinary occasions, such as divorces and the marriages of women to second husbands; this is more considerable than the former, but occurs less frequently. The renter's great source of emolument and advantage is the joremanee, or fine, and in the levying of this it may well be imagined that he is more guided by avarice and a view to profit, and to reimburse himself for what he has to pay to the Sirkar, than by any rules of moderation and justice. His principal business, formerly, was to inquire into and bring to light the misconduct of the females of families. This power, however, was so productive of domestic misery, and was in its nature so unjustifiable, that Colonel Munro directed that it should no longer be considered a part of the renter's duty. This prohibition does not appear to have been properly attended to, for on my repeating and enforcing it, it was made a plea for reducing the offers of rent. On inquiring how the fines were regulated, I was answered that the renter collected all he could, and was only stopped by the other party threatening to complain. The mode of enforcing the payment of these fines is by prohibiting the washermen, barber, potter, &c. from assisting in the necessary domestic duties of the family fined. Surely this is a sad despotic power to be vested in the hands of a greedy renter, who has to plead for every exorbitance his engagement with the Sirkar: add to this, that the grievance is only partial, for the shetee gunacharee does not exist in every talook; and a part of the people of the district are thus suffering, whilst the rest are free from the nuisance. Where the gunacharee does not exist, a respectable chief is selected from amongst themselves, who performs the requisite offices and receives his wurtuna, or nuzur, as a free and voluntary contribution, and who, if he occasionally collects fines for a misdemeanour, has not at least the plea of engagements to the Sirkar to justify injustice. Indeed, if he do not give satisfaction he will be turned out, and another be put in his place. The rent of the shetee gunacharee, in fusily 1221, was Star Pagodas 558 34 36. The persons who pay this also pay to the Sirkar under the head of mohturfa, Star Pagodas 7,285 17 38.

107. The chumbar manium, the mooruskoolachar, and yerlumkoolachar, are taxes of the same nature as the shetee gunacharee, and are liable to the same objections, viz. the improper nature of the tax and its partiality; for the two latter

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latter are confined to one talook, and the first to three talooks. The receipts last year on account of the chumbar manium were Star Pagodas 27 4 37; those of the mooruskoolachar were Star Pagodas 84 23 72; and those of the yerlumkoolachar were Star Pagodas 16 30 75.

108. The gollakarum, the dhungur manium, and the wuntoo bukrè, are all the same tax under different names: it is a contribution paid to the Sirkar (formerly the Poligar) out of every flock of sheep. In Gidaloor this tax has always been kept in aumany, the sheep being collected and sold by public auction; but in the other talooks where it exists, it is rented out to the highest bidder. Some shepherds in Budwel, besides the shetuggunacharee, pay both the gollakarum and dhungur manuim, and also contribute to the peth mohturfa, which will be described presently. These taxes are liable to the great objection noticed in regard to the preceding ones, viz. that they are partially collected in a few talooks, which were formerly possessed by Poligars. The persons who pay these taxes also contribute to the Sirkar revenue, under the head of mohturfa, Star Pagodas 2,907 1 56, and are liable to the payment of the shetee gunacharry. The amount of the gollakarum last year was Star Pagodas 359 30 57, that of dhungur manium was Star Pagodas 60 5 50, and that of wuntoo bukrè was Star Pagodas 10 26 21.

109. The peth mohturfa is a tax collected formerly by the Deshaie, or head-inhabitant, of poormamullah, in the Budwell talook: it was a sort of commutation for presents of betel-nut, tobacco, sheep, &c. which were made to the Deshaie on his coming to the village. It has generally been rented to the Deshaie's family. The persons who have to pay it contribute besides to the veesabuddy, mohturfa, and other taxes; and it is, in fact, an extra tax, collected only from the shopkeepers, &c. of a single village, on which account alone I think it is very objectionable. The amount of it last year was Star Pagodas 56 23 73.

110. The above are the most objectionable of these small taxes, which ought to be either wholly or in part remitted. The remainder are the umrac, or rent of the orchards; the kuman puttee, or tax paid by cotton cleaners; the heera gunnee, or rent of the diamond mines; the zussac gootta, or tax on butchers' shops; the julaguroo, or tax taken from the purchasers of the broken crucibles, &c. of gold and silversmiths, which generally contain a small portion of the precious metals; and the puhar-rumna, or exclusive right to cut grass on the Gundikottah hills. The articles of baze-bab, which I have not mentioned, are only levied in the Poonganore district, and they will be taken into consideration when that district comes to be finally settled.

111. The Statement No. 19 will explain to your Board the mode in which I propose to dispose of these taxes in future. The second column exhibits the total amount of bazebab of fusily 1221, being Star Pagodas 17,390 26 20, exclusive of poonganore. From column 3 to column 10 are the items which I propose shall be in future continued under this head. They are 6 in number: the first of them is the ackary, the second the umrac or rent of fruit gardens. These have hitherto been brought to account, partly under this head, and partly under that of mohturfa. I intend that they should all be brought to this head in future, as they cannot with propriety be classed with income or professional taxes, and it has never been the custom to include them in the land-rent. They are now in a train of being rented for nine years. The third item is the yanadu goottah, which is the exclusive right to bring down honey, wax, drugs, &c. from the hills. My view in recommending the continuance of this right is, the benefit which the Government may derive from the information which the renter can at all times give of the haunts of these wild inhabitants of the hills, with whom he has to deal, the Yanaduwars, from whom the tax takes its name. These persons are frequently desperate robbers, and it is with the greatest difficulty and danger that they can be followed amongst the hills, and seldom without the information afforded by the renter: on this account, I think it will be politic to continue this exclusive privilege. The next item, the diamond mines, could not be classed under any other head; nor could the dublee kanuka, or alms-boxes. The julgurgoo is continued under the head of bazebab, because the amount of the tax is so small, that it could not well be collected in detail by the Sirkar. It is, indeed, so trifling that I should be willing to

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to recommend its abolition, but I do not find that those who rent it in general, pay any other contribution to the Government. All the items of bazebab will, as heretofore, with the exception of the fruit gardens, be rented annually.

112. After deducting these items, there remains to be otherwise disposed of the sum of Star Pagodas 1,326 6 27. Column 18 is the total of the items which I propose should be entirely remitted, for the reasons above shewn; they are the mooruskoolachar, the yerlumkoolachar, the wuntoo buke, the gollakarum, the peth mohturfa, and the puhar rumnah. The amount is Star Pagodas 287 29 43, to which ought to be added that part of the shitee gunachar which is paid by persons who are otherwise fully taxed by the Sirkar, the amount of which is estimated at Star Pagodas 279 17 46, making the total amount of remission Star Pagodas 567 2 9. The remaining items of bazebab I also propose to abolish; but the amount of revenue derived from them will be incorporated with the mohturfa.

113. The sequel of the statement shews the proportions hitherto paid under the different heads of bazebab and of mohturfa, and the descriptions of persons who are to pay it.

114. In submitting the above considerations, I do not presume to recommend the proposed plan for settling the minor items of revenue as the best for general adoption. It is tendered, in conformity with your orders, as the best which has suggested itself to my mind, to be compared with those proposed by other Collectors. It is, I think, applicable to this district, and will, by simplifying the mode, allow of considerable reductions being made in the expenses of collection.

I have the honour to be, Gentlemen,
Your very obedient humble servant,
(Signed) E. R. ROSS,
Collector.

Kurpah,
22d December 1812.

EXTRACT *from the* MINUTES *of* CONSULTATION,

Dated the 21*st June* 1814.

Minutes of Consultation, 21 June 1814.

Par. 1. The Governor in Council proceeds to take into consideration the village lease settlement for Cuddapah, submitted by the Board of Revenue in the proceedings which accompanied their Secretary's letter, dated the 20th September last.

2. As in the case of the other settlements which the Board of Revenue have brought under the consideration of Government, the expression of its sentiments will, on the present occasion, be confined to the principles according to which the settlement has been concluded. The confirmation of the several settlements now in progress must be postponed till sanctioned by the Honourable the Court of Directors; but it will, in the mean time, be of service to point out, for the guidance of the Board of Revenue and of the Collectors, in what respects they are considered to have conformed to the declared views of the Honourable Court, and to the principles to which it behoves the Government to adhere, in an arrangement of this nature, and in what respects to have overlooked them.

3. The settlement of Cuddapah has taken effect from fusily 1221, and is limited to a duration of ten years from that time; but the Collector expresses his conviction, not only that it would be advisable to convert it into a perpetual settlement, but moreover that the renters would accede to the measure. The Collector has very properly provided, that the settlement of such villages as were settled subsequently to the general commencement of the lease shall expire at the same period as the others.

4. The Governor in Council cannot bestow too high praise upon Mr. Ross, for the pains taken by him to determine what rent was proper to be fixed on each village, and for the judgment by which his inquiries on that point were directed. Besides attending to the more obvious considerations relating to it, he

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he has laboured to ascertain the value of the waste land, the number of resident and pyacarry ryots, the condition of the different means of irrigation, the pressure of the survey rent upon the inhabitants, the extent of land which had really been cultivated compared with that which had been entered as such in the public accounts, and the fact how far the rent of the villages had been paid by the Ryots generally, or only by a few of them. The information which he acquired regarding those particulars, enabled him first to form an equitable general basis for the rent, and then to apply it, with a just and discriminating regard, to the circumstances of the people.

5. The general basis on which the rent was originally fixed was the average amount collected for the preceding seven years; but, from considerations explained by the Collector and the Board of Revenue, it was afterwards thought fit that the rent should exceed that average in a small proportion.

6. In the assessment are included only the ordinary land rent, and the Enaumdar's *jodee* or quit-rent. The veesabuddy, mohturfa, and bazebab, are excluded from it, and constitute sources of revenue which are represented as being susceptible of improvement.

7. Out of 1,893 villages, composing the district of Cuddapah, 1,861 had been settled, and there remained only thirty-two to be settled at the date of the Collector's report.

8. The assessment in the aggregate amounts to Pagodas 6,89,368. It exceeds the average of eleven years, being the whole period during which the Ceded Districts have been in the hands of the British Government, and also the average of ten years, and also, as above stated, that average of seven years which was originally intended to form the basis on which it was to be fixed. It exceeds the collections of each of eight out of the whole eleven years, and falls short of those of only three fusilies, viz 1215, 1217, and 1218.

9. When the Collector had terminated the inquiries by which he was rendered competent to fix the rent proper to be put on each village, he published its amount for the information of those whom he was willing to admit as renters. These were stated in his proclamation to be, first, the triennial renters, who had made good their engagements; secondly, the Meerassadars, Reddies, and Potails of the villages; thirdly, any other resident inhabitants or Ryots. Curnums were admitted as renters, on relinquishing their office and the enaum attached to it. The competition invited by the Collector was for the purpose of procuring eligible renters, not an increased rent. The rent had been fixed beforehand; and in receiving tenders from all who wished to make them, the Collector declared his object to be that the lease might be given to the parties best entitled to receive it. There was extreme propriety in this mode of proceeding, and the order according to which the Collector admitted the several candidates as renters, has nothing in it which the Governor in Council is disposed to object to, as the Collector has stated that Potails had generally been triennial renters, and as triennial renters who were Potails, had unquestionably a claim to be admitted to the decennial lease superior to all other candidates.

10. It had been repeatedly intimated to the inhabitants of the zillah, that the enaums held by the Reddies and Meerassadars were strictly service-enaums; and it was explained to them that, as such a description of persons was incompatible with that of the renters to be established under the decennial lease, or rather as the one character must, where the two interfered, be considered as merging in the other, the office of Reddy, Potail, and Meerassadar would become extinct when the lease was introduced, and it would rest with the Government to dispose of the enaums attached to it as might be found expedient. The Potails were, however, allowed a preferable title to become renters; and it is accordingly stated that of 1,861 villages which have been leased out, 1,328 have been leased out to triennial renters, who generally were Potails, or to Potails who had not been triennial renters. It has been arranged, with a few exceptions, that the service-enaums of the Potails, which became resumable on the introduction of the decennial lease, whereby the office to which they were attached was abolished, should be divided between the renters and the Potails, in the proportion of three-fourths to the former, and one-fourth to the latter, and that the share

allotted

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allotted to the Potails should be forfeited to Government for misconduct. As the Potails have long occupied their enaum lands, they are still, when not renters, allowed to occupy them, on paying rent to those to whom they have been leased.

11. The Collector has stated it to be his opinion, that the fewer the renters in each village the better, and has explained the grounds of experience on which his opinion rests. Without question as to the validity or futility of those grounds, it is evident that the conclusion drawn from them is opposite to that to which it was thought that the principles of the present settlement would lead.

12. The first principle on which the zemindarry system, as it has been introduced into the territories under this Government, has been objected to, is, that contrary to policy, it exposed to sale the property of Government in the soil, and transferred it to persons who possessed no inherent interest in the prosperity of the country, and who would be, in consequence, likely to regard it in no other view than as a source of pecuniary advantage.

13. The second principle of objection to the zemindarry system, as hitherto introduced, is, that the instruments through which its professed objects are to be effectuated, are not sufficiently numerous to transfuse through the people at large the full measure of the spirit requisite for the complete accomplishment of those objects.

14. The first of these objections can hardly be, in any degree, applied to Mr. Ross's settlement of the Cuddapah district. The competition of candidates for renting the villages has not, like that of the zemindarry system, been invited for the purpose of selling the leases, on the terms fixed by Government, to the highest bidder, whereby an attention to the claims or qualifications of the persons placed over the inferior tenantry is effectually precluded, but with a view of securing the Government right in the soil to those best entitled to it, from the interest which they may be found already to possess in it, and the whole of the Collector's conduct, in this respect, has the unqualified approbation of the Governor in Council.

15. But from the second objection to the zemindarry system, as introduced into these territories, the settlement of Cuddapah does not at first seem to be equally free. The Collector has explicitly laid down the principle, that it is better to make the settlement of each village with only a few renters. He thinks it preferable to exclude a large number from any participation in the advantages of the lease, than to include such a number in it as would, in his opinion, tend to defeat the objects for which the lease is formed. This part of the Collector's arrangement being contrary to what, in the respect to which it relates, was in the contemplation of Government, it is natural that the first view of it should strike the Governor in Council as being objectionable. It did so strike the Governor in Council; and, with all the attention due to any arrangement formed by an officer actuated by such wise, considerate, and tender-hearted principles as Mr. Ross, throughout the whole of his proceedings in this very important undertaking, has evidently been, the Governor in Council was not without difficulty in acquiescing in the conclusion at which Mr. Ross's mind had arrived. Yet even then the Governor in Council admitted, that there was truth in what the Collector represented, and felt the force of it. The disputes into which the numerous conjoint renters may be apt to fall, the mismanagement of their villages, the expensive law-suits and the mutual rankling and distress into which their disputes are likely to lead, were acknowledged by the Governor in Council. A consideration of these points might, however, have failed to reconcile the Governor in Council to this part of the Collector's arrangements, but for the precautions taken by him to give the lease to those, few as they might be, who were best entitled to it; his admission of as many persons as could come to a mutual agreement to that effect, to become joint-renters with those who stand responsible to the Government for the rent; and the excellent measures taken by him, to ensure to persons not included among the renters the enjoyment of every right and privilege which have hitherto belonged to them. On the whole, the Governor in Council sees reason to approve of the Collector's mode of renting the villages, in which the character and conduct of Mr. Ross, as

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as exhibited throughout the whole of his proceedings, with regard to the settlement, would, even on less sufficient grounds of approbation, have led him to acquiesce.

16. The suggestion of the Board of Revenue, that the responsibility for the rent to Government should be extended as widely as possible, and if possible should be made to reach to those whom it might be impolitic to entrust with the management of villages, and inconvenient to place in immediate intercourse with the Government, seems highly judicious, and it is hoped that the Collector may have been able to avail himself of it.

17. The Governor in Council has, on a former occasion, as well as in a previous part of these proceedings, expressed his sense of Mr. Ross's merit, in the provision made by him in the pottah to be executed by the renters, for securing to the under-tenants and cultivators the enjoyment of all the rights and privileges which have hitherto belonged to them: and it is satisfactory to the Governor in Council to learn, that the Board of Revenue propose to incorporate the substance of that instrument in the Regulation which will require to be enacted for the village lease settlement.

18. The sentiments of the Governor in Council, with respect to the question, how far, and under what circumstances, it is expedient to include the waste land in a settlement of the land under cultivation have been fully explained in his proceedings on the settlement of the southern division of Arcot, bearing date the 4th of February last, and admit of easy application to every case in which the question can arise. In the settlement of the Cuddapah district, the whole of the waste land, with a trifling exception, has been included; but the Collector has not in this case, as in that of the southern division of Arcot, represented it to be almost on abstract principles desirable for the Government to divest itself of the possession of waste land, but, on the contrary, has seen it necessary to enter into an explanation of the special reasons for which he conceives it to be essential to the success of a settlement of the land under cultivation in Cuddapah, that the waste land should be settled along with it. This mode of reasoning is perfectly correct, if the grounds on which it rests be well established. The Governor in Council has always admitted, that if the lands under cultivation could not be settled unless the waste lands were included, or if the waste lands should even add to the value of the lands under cultivation, and be taken into account by those by whom the others are rented, then it might be both right and necessary to include the waste lands in the lease. The Governor in Council has objected only to their being gratuitously and inconsiderately surrendered, as a measure contrary, at the same time, to the express orders of the Court of Directors, and to the obvious interests of the Government.

19. The reasons which have induced the Collector to consider it necessary that the waste land should not be reserved are: first, That the Enaumdars in the district possess so much waste land; and secondly, That the talooks where there is most Sircar waste land lie on the frontiers of the district, and are adjacent to foreign territories. He apprehends that the Enaumdars and the foreign landholders will hold out the inducement which an offer of waste land on favourable terms affords, to decoy the Ryots from the renters' villages, unless the renters possess the means of counteracting their endeavours by similar offers on their own part. It appears, however, to the Governor in Council, that this view of the matter is in several respects erroneous.

20. In the first place, it proceeds upon the assumption that waste land is preferred by the Ryots to land already cultivated on the terms on which the two may respectively be occupied; that this preference will lead to waste land being taken into cultivation, and cultivated land being deserted; and that the only effectual correction against the evil consequence of taking into cultivation the waste land belonging to those who are not renters, is to take into cultivation waste land belonging to those who are renters. But it seems clear, that the mere *power* of giving waste land to Ryots will be of no avail to the renters, unless it be exercised by them; and, if exercised, that its effect, instead of being any mitigation of the evil of Ryots' emigrating from cultivated land, will evidently be to aggravate that evil. If the Ryots prefer to occupy waste land, and the Enaumdars, by letting them have it, withdraw them from the cultivated land of the renters, they will be withdrawn only so much the more if the

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the renters too supply them with waste land; and the advantage of retaining the Ryots on the renters' estates will be but nominal, if their labours are to be confined to such parts of the estates as are unproductive of advantage. Any measure which might fix the labours of the Ryots to the lands of the renters already under cultivation, would unquestionably be of the highest importance; but the means of attaining that end proposed to be furnished to the renters by including the waste land in the lease, seem, in as far as they may not prove entirely nugatory, to be calculated to produce directly the reverse of the intended result.

21. In the second place, the projected remedy for the evil of Ryots being tempted by the offer of waste lands to desert the renters' estates, even if likely to be of any use in that way, is so partial in its application, that it must be considered extremely imperfect as a ground of dependence on the success of so general an arrangement as the lease of a whole district. Supposing it to ward off the apprehended mischief from those renters who are plentifully supplied with waste land, it will afford no relief to the rest: or to speak more truly, it will, to the extent of its operation, add to what they would otherwise have suffered; for the Collector has no means of apportioning the waste according to the cultivated land, and thus obviating the hardship here pointed out. What is true of the whole district, in this respect, must hold true of every separate village in it; and if, therefore, the whole district could not be settled if the waste land were reserved, then neither can any village in it be settled which is without waste land. So also, if the success of the settlement of a whole district be endangered by the waste land possessed by those whose lands adjoin to the lands of the renters, the settlement of each village must, in the same degree, be endangered by the same cause: for it deserves to be repeated, that the surrender of the waste land in the bulk has no universal influence over the whole district; but that if the surrender answer the purpose for which it is made, the case is directly the reverse, and every village having itself no waste land is actually damnified by the waste land which other villages have.

22. The Governor in Council believes the foregoing reasoning to be correct, and accordingly allows that, if in fact the offer of waste land on favourable terms is sufficient to withdraw the Ryots from their villages, there may be reason to entertain, to a very considerable degree, the Collector's apprehension that the success of the decennial lease is thereby thrown into no small jeopardy. The general position, however, that it is more advantageous for the Ryot to bring waste land into cultivation than to carry on the cultivation of land already cultivated, seems to admit of doubt, both from the nature of the thing itself, and from the fact that, under the revenue system formerly enforced in the Ceded Districts, the complaint on behalf of the people invariably was that they were compelled to extend cultivation too far, never that they were restrained from extending it. With respect also to foreign landholders, the Collector goes a great length towards admitting, that the superior security of property under the Company's government counterbalances the advantages which the possession of waste land might afford them in procuring the services of Ryots. It is from the waste land of the Enaumdars that his apprehensions chiefly arise. He has calculated the whole enaum land in the Cuddapah district to be worth Pagodas 5,63,841, or about eighty-five per cent. on the amount of the decennial rent. Of this extent of enaum land he estimates ten-sixteenths to be under cultivation, and the remaining six-tenths form the source of his apprehension that the Enaumdars will succeed in drawing away the renters' Ryots. He has stated, however, that "there is no doubt but that the custom of the "country has always checked the cultivation of Enaumdars' waste, when it "was found to interfere with that of the Government," and that a restraint of this nature would answer the object of preserving for the renters the labours of the Ryots now attached to their villages. The Governor in Council believes, at once, that the restraint would answer, that it is not unjust to enforce it, and that the competition which the Collector, by means of giving up the waste, proposes to substitute for it, would not merely fail but aggravate the evil it is designed to remedy.

23. No question has been raised regarding the disadvantage which arises from so great a proportion of the lands in the Cuddapah district being in the hands

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hands of Enaumdars; and if it be a disadvantage, it is fit to confine it within such limits as justice will authorize. In respect of *right*, the enaums in the district of Cuddapah cannot be considered as conferring any not conferred by them at the period when they were granted. The additional value imparted to them by the security which every species of property has acquired from a strong and stable government, by the limits which the Government may be pleased to affix to its demands on landed estates, or by any other consequences of the protection derived from Government, and the liberality which it extends over its subjects, are to be regarded not as qualities inherent in the possession as originally obtained, but as additional bounties which it is free for the Government, as it may judge meet, either to confer or to withhold. If, therefore, the prosperity of a whole district, or the revenues derivable from it, be endangered, by allowing those who have hitherto tasted largely of the liberality of Government to taste of it more largely still, it becomes the duty of Government to interpose its authority and avert the consequences of such wasteful and injurious munificence. The usages of past times, it is asserted by the Collector, and no doubt too the feelings of all parties concerned, warrant such an interposition, and will pronounce it, not merely according to abstract notions of right, but according to every received idea of equity and good faith, to be such as the Government, in case of need, is bound to exercise.

24. What may be the most effectual and least objectionable mode of attaining the object in view, whether by declaring it illegal for any Enaumdar to employ any Ryot before employed on the estate of any renter, or by declaring it illegal to extend the cultivation of enaum lands except on conditions to be specified, or by requiring Enaumdars to make a settlement with the Sirkar for all lands which they may wish to bring into cultivation, in the same manner as if the lands were not enaum, is a point open to consideration, and on which contrary opinions may not unwarrantably be supposed to be entertained. The general principle, that it is lawful and equitable, and expedient to place the cultivation of enaum lands under such a degree of restraint as that their value shall not increase at the expense of Government, and in consequence of the liberal measures adopted by it for the improvement of other lands, is all that the Governor in Council desires at present to urge upon the attention of the Board of Revenue and of the Collector.

25. If the foregoing view of the subject, in respect either of equity or expediency, be shewn to be erroneous, the Governor in Council will readily adopt the sentiments of the Revenue Board, and sanction the measures which they have recommended; but it would be unfitting that, in a matter of such grave importance, and in progress towards final adjustment, the Governor in Council should acquiesce in views regarding one of the most essential parts of it, which his judgment does not approve, and which, in their consequences, seem to him likely to prove prejudicial to the interests of the Government and of the people.

26. There is an expression in the Collector's letter relating to the point under consideration, the exact import of which the Governor in Council does not accurately apprehend. He says, " the renter can, at the worst, take the " enaum into his own hands and re-rent it to his Ryots." The Governor in Council is not aware how it should be optional with the renter to do so; but taking for granted that, according to what the Collector states, it is always practically in his power to take the enaum into his own hands, and concurring with the Collector as to the influence over the Ryots which the footing of the renter must necessarily give to him, the Governor in Council sees reason to hope that these circumstances alone would go far to counterbalance the advantage which the Enaumdars might derive from their waste land, even if permitted to bring it into cultivation without any restraint, in the same manner as the advantage which foreign landholders might derive from their waste is admitted by the Collector to be, in a great degree, counterbalanced by the superior security of private property in the Company's territories.

27. It is unnecessary for the Governor in Council to make any observation with respect to the small part of the waste land which the Collector has reserved, for reasons similar to those for which he has included the rest in the

lease,

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lease, further than to state that, according to the sentiments above expressed, the reservation is approved.

28. The Collector has endeavoured to calculate the profit which the renters may derive from the lease of the waste land, and the proportion of it which they must make over to the Ryots, in order to secure their labours; but the Governor in Council agrees with the Board of Revenue in considering an estimate of that sort as too speculative and uncertain to be relied upon.

29. Of the whole rent of the Cuddapah district, amounting to Pagodas 6,89,368, a proportion, amounting to Pagodas 1,67,000; is conditional. The lands for which that proportion is payable are watered by tanks, and though the condition is not particularly defined, nor the probable effect of it in reducing the rent estimated, payment of the rent is, in general terms, made to depend upon the filling of the tanks, and required to be only proportional to that circumstance. The Collector is desirous of extending the conditional rent to lands watered by a certain description of nullahs, which evidently, by his account of them, are even better entitled to that indulgence than the tank villages which have already experienced it. The Governor in Council, therefore, authorizes the proposed extension of the conditional rent.

30. It is remarked by the Board of Revenue, that a conditional rent is in no other sense a fixed settlement, than as a limit is thereby fixed to the demand of the Government, and the correctness of their representation to that effect is unquestionable. But although it is matter of regret, that the condition of any part of the people or of the country, or the nature of the climate, or any other circumstances, should prevent the land revenues from being collected at their full amount, yet no cause is, on that account, to be found for not fixing the full amount of the land revenues. It would be a short-sighted as well as illiberal policy, to keep its amount uncertain, in order that the excess of one year might compensate for the deficiency of another. The effect of such a policy would be to render deficiency frequent, and to check every improvement likely to produce that excess, which, if the people are allowed to acquire it, will infallibly find its way, in a just proportion, into the public treasury. It forms the radical principle of that settlement of the land revenues which the Government is so anxious to introduce, that the people should be encouraged to become skilful, industrious, and provident in their agricultural pursuits, under the persuasion that they will be left to enjoy the fruits of their skill, industry, and forecast.

31. While this view of the subject leads the Governor in Council to acquiesce, without hesitation, in the propriety of making conditional the payment of the rent of all villages from which an equitable fixed rent could not in all years be exacted, it also suggests to his mind a doubt, whether the rent of tank villages should be made entirely proportionate to the water with which the tanks are filled. Although the produce of a tank village may depend chiefly upon the water with which the tank has been supplied, yet the value of that produce will depend also upon the water supplied to other villages, and upon various circumstances, all entitled to consideration when the fluctuating rent of the particular village in question is to be determined. It will be for the Collector and the Board of Revenue to judge, whether any better rule can be laid down than that according to which the tank villages in the Cuddapah district have actually been settled. The Governor in Council has thought it right to point out the imperfection of that rule, as it is liable to draw the Government into larger remissions of revenue than may be necessary, and to afford but partial relief to those for whose benefit it is designed.

32. The Board of Revenue have intimated their intention of considering farther the question of a conditional settlement in the formation of the Bellary lease, and the Governor in Council will be happy to be made acquainted with their sentiments upon it when that lease is submitted for his review.

33. The Governor in Council will readily consent to such an increase of the allowance for repairing and improving the means of irrigation in the district as may seem reasonable.

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34. The Governor in Council observes that the renters have only been required to pay the rent "in coins approved by the Sircar;" but the instructions addressed to the Board of Revenue, on the 31st of December 1811 and 24th of March 1812, do not seem by that provision to have been fully carried into effect. It is proper that the people should be made completely aware, that such coins only as have issued from the Company's mint will be considered a legal tender of payment.

35. As nearly two years have now elapsed since the expiration of the first year of the decennial lease for Cuddapah, the Governor in Council will expect to receive, at an early period, the promised report upon the result of that year.

36. The Governor in Council will also expect the Revenue Board soon to submit their separate report concerning the mohturfa and veesabuddy taxes.

37. The Governor in Council concurs with the Revenue Board and the Collector as to the propriety of abolishing certain taxes under the head of bazeebab, which are trifling in their amount but oppressive in their operation. The particular taxes are not specified by the Board of Revenue, and the amount of them is stated in the Collector's letter to be Pagodas 567 2 9, but in the statement to which he refers they amount to Pagodas 580 24 49.

(A true extract.)

D. HILL,
Secretary to Government.

LETTER *to the* BOARD *of* REVENUE,
Dated the 2d August 1814.

To the President and Members of the Board of Revenue.

Letter to the Board of Revenue, 2 Aug. 1814.

Gentlemen:

In preparing a final reply to the letter from the Honourable the Court of Directors, in the Revenue department, dated the 16th of December 1812, the Honourable the Governor in Council has found that the information before Government on particular points, concerning the practical introduction of the decennial village lease settlement, the usage in former Revenue settlements, and the nature of landed tenure, is less precise and complete than the Governor in Council and the Honourable Court would wish to possess; I have, therefore, been instructed to frame the annexed queries, and to desire that they may be circulated, for answers, to the Collectors of the several districts into which the decennial village lease settlement has been introduced, and that the first seventeen queries may be sent for answers to the Collectors of Malabar and Canara, and to any other Collectors from whom you may conceive that useful information on the points to which they relate may be obtained.

1. How has meerassy right hitherto been recognized and respected, where Meerassadars were not the renters? (This point was referred to you in the last paragraph but one of the letter dated 3d September last, but no reply has yet been received from you.)

2. Does meerassy right extend to waste lands?

3. Is meerassy right forfeited for ever, when cultivation is for a single season discontinued?

4. Where meerassy right exists, has it always been respected by the officers of Government in framing the jummabundy?

5. If not respected by the officers of Government, has it nevertheless been respected by the people themselves?

6. In how many villages of the district does meerassy right exist?

7. In how many villages is there no meerassy right?

8. How many Meerassadars are there in the district?

9. How

Letter to the Board of Revenue, 2 Aug. 1814.

9. How many cultivators are there?

10. What is the average annual value of meerassy right in proportion to the produce?

11. What is the average annual value of meerassy right in proportion to the revenue?

12. Is meerassy right ever sold?

13. How many years purchase of its annual value is meerassy right generally sold for?

14. What is the greatest, the least, and the average annual value of the meerass of one Meerassadar?

15. Do Meerassadars attach any other besides a pecuniary value to their meerass?

16. Where there is no meerassy right, is there any other tie by which particular individuals are attached to particular fields, and what is it?

17. Where there is no meerassy right, has it been usual for the Ryots to remove from one village, and from one part of a village to another, and has their removal depended on their own choice or on that of the Collector?

18. How many renters are there under the decennial settlement?

19. What is the amount of the rent of the whole district?

20. What is the greatest, the least, and the average number of renters in a village?

21. How many of the renters are Meerassadars?

22. How many of the Meerassadars are not renters?

23. How many of the Meerassadars who are not renters would have chosen to be renters, had the terms of the rent been more favourable to them?

24. How many of the renters who are not Meerassadars were renters under the triennial lease?

25. Are the renters in any village merely the representatives of the Meerassadars at large and only responsible jointly with them?

26. Would it be practicable to frame a village settlement, in which the renters should be merely the representatives of the Meerassadars at large and renters on their behalf?

27. Where the renters are not merely the representatives of the Meerassadars, according to what rule is the produce divided between the cultivating Ryot, the Meerassadar, and the renter, and in what proportions do they respectively reap the benefit of a good crop and sustain the loss of a bad one?

28. Is the renter to derive the whole advantage afforded by the waste land, or is he to share it with the Meerassadar?

2. The Governor in Council is aware, that the answers to some of the foregoing queries are to be found in the papers already before Government, and that the points involved in others of them may be familiar to persons who have been employed as executive Revenue officers; but it is nevertheless deemed desirable, that the information which the answers to the whole of the queries will afford should be embodied together, as one part of it will be required to illustrate another. You will, therefore, instruct the Collectors to give a specific answer to each query, and to subjoin to it any explanatory observations which they may think proper to offer.

3. It will also be proper that you should desire the Collectors to spare no pains in ascertaining the accuracy of the information they may afford, and to lose no time in submitting it. The Court of Directors will be led to expect it at as early a period as is reasonable; and it may be supposed that the scrupulous attention which the Honourable Court have paid to the revenue affairs of this Government, will induce them to attach particular importance to information bearing so closely on the discussions concerning them, into which they have of late

Letter to the Board of Revenue, 2 Aug. 1814.

late entered with such earnestness. The Governor in Council desires that the answers of each Collector may be submitted as soon as they are received, and may not be detained for the general report concerning them which it will be expected of you to prepare, after the whole of them have come under your observation.

In connection with the subject of this letter, the Governor in Council desires me to bring to your recollection that, though so considerable a part of the whole period of the decennial lease has already elapsed, the settlements of only two of the districts have yet been submitted to him, and to observe not only that so great a delay is productive of extreme embarrassment to Government, and must be most unsatisfactory to the Court of Directors, after their recent complaints on the same score, but that it tends to defeat the object of revising the settlements which have been formed, and of taking timely measures for providing, that, when the ten years expire, the most approved system may then be introduced.

5. I am further directed to enumerate the undermentioned important papers, which it was expected you would long ago have laid before Government.

1. Draft of a Regulation for the decennial settlement.

2. The report on the revenue of Malabar, called for on the 12th and 30th of June 1812.

3. The mohturfa Regulation, stated in your letter of the 4th of March 1813 to be then in progress.

4. The report upon the swarnadayem in the southern division of Arcot, called for in the proceedings of Government dated the 4th of February 1814.

5. The report upon the enaum lands in the same district, called for in the proceedings abovementioned.

6. The report upon the mauniams to village watchers in the same district, also called for in the proceedings abovementioned.

7. The reports upon veesabuddy in Cuddapah, promised in your proceedings dated the 20th of September 1813.

8. The report upon the result of the first year of the decennial settlement in Cuddapah, promised in the same proceedings.

I have the honour to be,
Gentlemen,
Your most obedient servant,

Fort St. George,
2d August 1814.

(Signed) DAVID HILL,
Secretary to Government.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 2d September 1814.

Revenue Letter from Fort St. George, 2 Sept. 1814.

Letter to, dated 17th December, 1813.

(Par. 70.) Offering some general bservations on the settlement of he revenue.

Par. 8. We have directed that a copy of this paragraph be furnished to the Board of Revenue.

(71). No particular remark.

9. Needs no reply.

(72 to 77.) Approve of the settlenent made in Bellary for fusily 1218, nake some remarks upon the settlenent of Cuddapah, and speak generally of the revenues of the Ceded Districts.

10. We have directed that a copy of these paragraphs be furnished, for the information and guidance of the Board of Revenue.

(87 to 97.) Review the revenue management of the southern division of Arcot, and observe generally upon the different systems formerly and at present pursued.

17. Your Honourable Court will have obtained a full explanation on the points noticed in these paragraphs, in the communications which we have made regarding the village lease settlement of this district; but we have directed that a copy of them be furnished for the information of the Board of Revenue.

(98 to 100.) Enter into a consideration of the settlement of the northern division of Arcot.

18. We have directed that a copy of these paragraphs be transmitted to the Board of Revenue.

(101.) Concur in the expediency of making advances to the cultivators.

19. We are happy to observe this coincidence of your Honourable Court's sentiments with the practice to which we have uniformly adhered, when advances of tuccavy are represented to be necessary.

(104 to 108.) Offer some observations upon the settlement of Dindigul and Madura.

21. We have directed that a copy of these paragraphs be transmitted to the Board of Revenue.

(109 to 113) Offer some remarks upon the impolicy of lessening the meerassy rights of the people of Tanjore.

22. We have directed that a copy of these paragraphs be furnished to the Board of Revenue.

(123 to 126). Review of the settlement of Tinnevelly.

33. We have directed that a copy of these paragraphs be sent to the Board of Revenue.

(127 and 128.) No remark.

34. Need no reply.

(164.) Think highly of Mr. Thackeray's report on Malabar, Canara, and the Ceded Districts.

54. Needs no particular remark.

(165.) Hope that the rights of the landholders in Malabar and Canara will not be invaded.

55. We have directed that a copy of this paragraph be transmitted to the Board of Revenue.

(166) Speak in favour of a ryotwar settlement.

56. Your Honourable Court are already in possession of our sentiments on the subject of a ryotwar settlement, to which this paragraph chiefly relates; and such explanations regarding it as, we trust, will be deemed satisfactory, have already been, and are at present in the course of being communicated to your Honourable Court.

(167.) Regret that Mr. Thackeray's report was not sent to England sooner, and that it was not taken into consideration by the Government and by the Board of Revenue.

57. We regret that the report here alluded to was not forwarded at an earlierperiod; but, with reference to one part of the observations of your Honourable Court, we beg leave to explain, that Mr. Thackeray was himself a member of the Board of Revenue, on the discontinuance of the ryotwar mode of management in 1808-9.

EXTRACTS REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 1st of March, 1815.

Revenue Letter from Fort St. George, 1 March 1815.

Par. 73. At our consultaition of the 18th January last, we took into consideration a communication from the Board of Revenue, reporting very unfavourably regarding the nature of the season in the districts of Madura and Tinnevelly, and in some parts of the district of Nellore. The Board of

Revenue Letter from Fort St. George, 1 March 1815.

venue submitted to us the request of the Collector of Madura for permission to make advances to those inhabitants who might be in distress, and to employ them in deepening tanks, repairing roads, or other works of public utility; and as similar measures had been authorized to be adopted in the preceding year, they recommend that the Collector's request should be complied with.

74. The Board of Revenue also suggested the expediency of authorizing a measure proposed by the Collector of Nellore, with the view of affording relief to the suffering inhabitants in his districts. It appeared, that several Persian merchants residing at Masulipatam having found much difficulty in remitting to the Nellore district money which they were desirous of advancing for the purchase of cloths, had requested the Collector to assist them in effecting the remittance. Mr. Fraser being of opinion that the circulation of the money would be attended with advantage, recommended that authority might be given to the Collector at Masulipatam to receive the money, and himself to repay it in any part of his district, on the production of a receipt from that officer.

75. In consequence of the representation of the Board of Revenue, we authorized the Collector of Madura to employ such persons as stood in need of employment, in deepening tanks, or any other public work of real utility. We at the same time directed, that he should report periodically, what number of persons were employed under this permission, what expense was incurred on account of them, and what works had been executed by means of their labour.

76. We likewise granted authority for carrying into effect the measure suggested by the Collector of Nellore for the relief of that district;* but directed that, instead of receipts payable on presentment, the Collector at Masulipatam should grant drafts on Mr. Fraser's treasury, payable at ten days' sight; an alteration which was recommended by the Accountant-General, whose opinion we had taken upon the measure. The Revenue Board were apprized that this measure was only of a temporary nature.

77. By a letter from the Board of Revenue, under date the 30th of June last,† we were informed that a considerable quantity of rain had fallen in the district of Madura, and were led to believe that it would be unnecessary to continue the disbursements which had been made to prevent the labouring poor from emigrating.

78. On reference, however, to our proceedings noted in the margin,‡ your Honourable Court will observe, that the season has continued so very unfavourable, that we have thought it necessary to authorize further disbursements on this account. The total amount expended, up to the 30th of September, is Pagodas 11,294 2 42; and we are concerned to observe that, at that period, the scarcity had not ceased to be felt. It is, however, satisfactory to us to reflect, that independently of what has been gained by preventing emigration, there is every reason to believe that the works executed by the people who have been employed will prove highly beneficial.

* * *

144. In referring your Honourable Court to the proceedings of the Revenue Board, with respect to the settlement subsisting in the Tanjore district, and the reply which we have caused to be addressed to that Board,§ we beg leave to explain that we have made it our object, on this and all similar occasions, to conform to the resolutions adopted by this Government, in consequence of the receipt of your Honourable Court's dispatch bearing date the 16th of December 1812, as already communicated to your Honourable Court, until we shall be apprized of the further orders regarding our revenue arrangements, which your Honourable Court may issue on hearing the nature of those resolutions.

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* Consultations, 28th April 1814. † Consultations, 8th July 1814.

‡ Consultations, 16th September and 4th November 1814.

§ Consultations, 24th February 1815.

EXTRACTS REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 3d September 1817.

Letter from, dated 12th August 1814.

(Par. 1 to 32.) Reply to the Court's Dispatch dated the 16th December 1812.

Revenue Letter to Fort St. George, 3 Sept. 1817.

Par. 3. At the period when our dispatch of the 12th April 1815 was written, we had before us your revenue letter of the 12th August 1814, in reply to our instructions of the 16th December 1812, directing that a ryotwar settlement should be introduced into all the provinces which might be unsettled when those instructions should reach you. The arguments advanced by you against that form of settlement having been fully weighed and discussed in our dispatch of the above-mentioned date, it is unnecessary for us on the present occasion to do more than refer you to that communication, for our sentiments and directions respecting the future administration of the land revenues subject to your government.

Letter from, dated 1st March 1814.

(Par. 73 to 78.) Measures adopted for affording relief to the inhabitants of Madura, under the distress experienced by them in consequence of the unfavourable state of the season in 1814, and for facilitating the commercial transactions of some Persian merchants with the district of Nellore.

79. We sanction the expenditure of Star Pagodas 11,294 for the relief of the inhabitants of Madura, under the distress which they experienced from the drought and scarcity, which appear to have been severely felt in that district in the course of 1814. The principal part of this sum is stated to have been paid, in the shape of wages, to the inhabitants who were employed on works of public utility. This was unquestionably the most unexceptionable mode of administering to the necessities of a population, provided (as we have no reason to doubt) that proper care was taken by the Collector, conformable with his assurance, to prevent the liberality of Government from being abused.

(144.) Referring to the proceedings with respect to the subsisting settlement in Tanjore.

147. The proceedings to which you have drawn our attention in this paragraph, are explanatory of the revenue affairs of Tanjore in fusily 1223, the fourth year of the quinquennial lease.

148. The jumma, or demand on account of land revenue, in fusily 1223, is stated to have been Star Pagodas 9,87,317, exceeding the jumma of the year immediately preceding by Star Pagodas 7,477. The balance of land revenue uncollected at the end of fusily 1223 was Star Pagodas 45,126, nearly one-half of which was expected to be easily realized. The corresponding balance outstanding at the close of fusily 1222 was Star Pagodas 72,434. The total jumma of 1223, including customs, salt, abkarry, farms and licenses, was Star Pagodas 11,46,235, exceeding the total jumma of the preceding fusily by Star Pagodas 22,270. The total collections, including former balances, were

In fusily 1222	Star Pagodas	11,11,949
In fusily 1223		11,57,320
Increase in the latter fusily	Star Pagodas	45,371

149. We have particularly noticed what is stated by the Collector on the subject of balances within this province. The amount at the end of the fusily 1223, as we have already had occasion to observe, was Star Pagodas 45,126. Of this sum he fully expected to realize Star Pagodas 20,541, or nearly one-half, consisting principally of unadjusted demands, which would be settled as soon as the Meerassadars could most conveniently absent themselves from their estates; but the remainder, Pagodas 24,585, was due from villages, the entire produce of which, or, as it is stated in a marginal note to the report of the Board of Revenue,* the entire income of the Meerassadars, fell short in that amount of the revenue due, including advances for cultivation, for the recovery of which they possessed little or no other resources than their lands, and the liquidation

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* Revenue, &c. due	Star Pagodas	95,890
Value of produce ditto	Star Pagodas	71,304

Revenue Letter to Fort St. George, 3 Sept. 1817.

liquidation of it the Collector looked for from the revenue of the existing fusily 1224. This sum, therefore, was all, according to the report of Mr. Hepburn, that could be considered as an actual balance for the year, arising from difficulty in the collection; and it appears that this balance arose upon two hundred and eighty-four villages only, forming but a very inconsiderable part of the number of villages of which the province consisted. This amount of balance for the whole province we cannot consider as large, when we advert to the observation of the Collector, "that he imagined it quite obvious that the "last was not only a year in which little profit could have been made by the "Meerassadars in general by their rents, but that, in many cases, a deficiency, "equivalent to the sacrifice of the whole, or nearly the whole produce, must "have been experienced."

150. We find, too, that in addition to the current revenue realized in the year 1223, the sum of Pagodas 59,043 had been realized of *old balances*, which, considerable as the amount is, was less, by Star Pagodas 5,999, than that recovered under the same head in the preceding year; and that large balances of the same description were still outstanding against the province, but to what amount does not appear. It appears, however, that upon those villages only in which the share of clear rent of the Meerassadars, as the Board of Revenue state it, had in 1223 proved insufficient for the payment of the current revenue, and against which a new balance, as we had observed, had arisen, of not less than Pagodas 24,585, the *old* balance amounted to half a lack of pagodas.

151. On the subject of such balances Mr. Hepburn has observed: They are "heavy burdens upon the prosperity of the province, *operating, as they must* "*necessarily do, as a virtual increase of rent from the lands of it, and that to a* "*very considerable extent;*" the collections "on account of them in the two "last fusilies having amounted to Pagodas 124,086, which would otherwise "have gone to the augmentation of the means of the people, to enable them "to meet with more effect the inequalities of season, produce, and price, to "which this province seems peculiarly liable."

152. We should have been glad to have been acquainted with the sentiments of the Board of Revenue on this subject; but neither in their letter to you of the 6th of February 1815, nor in their proceedings transmitted with it concerning the settlement in Tanjore, is any notice taken of this passage of the Collector's report. The only part of those proceedings which can be considered to have any bearing upon the subject, is that wherein, with reference to the statement of the Collector, that in the villages against which there was remaining, at the close of 1223, a balance on account of that year of Pagodas 24,585, the Board of Revenue observe as follows: that "if the Collector had, in fact, "taken the entire produce of these villages" (it would appear from a subsequent explanation of that officer that he meant the entire meerassy share only or clear rent) "in liquidation, as far as it would go, of the demand upon them, "he had not acted in conformity to *the spirit* of the Board's instructions, com-"municated to him in an extract from their proceedings upon the settlement "of the southern division of Arcot, under date the 29th March 1813, that "those proceedings approved by Government permitted the Collector to grant "remissions, in certain cases, with the concurrence of the Board, &c."

153. We do not, however, find that any part of the balances against the district, either old or new, was proposed by the Board to be given up, while it clearly appears, from the report of the Collector, that he had not conceived himself at liberty to propose remissions, on the ground of inability to satisfy the public demand, and that it was his practice to carry on the sums uncollected in each year from the renters, as arrears to be collected with the current revenue of future years, as far as they could be, short of selling the meerassy property for the realization of them.

154. We must confess that we do not see how the internal state of the province can improve under such a course of proceeding.

155. The Board of Revenue, in their proceedings of the 23d January 1815, have given a comparative statement of the revenues of Tanjore for four years prior to the quinquennial lease, and the first four years of the quinquennial lease. The result of the comparison is in favour of the latter period. This would not,

however,

Revenue Letter to Fort St. George, 3 Sept. 1817.

however, be the case, were the disastrous fusily 1216 excluded, as it ought in fairness to be, from the former period.

156. Keeping in our view the local peculiarities of a very considerable portion of this province, we are not disposed to object to the directions which have been given to the Collector, to prolong the lease to the term of ten years; and we trust that, in the execution of this arrangement, Mr. Hepburn has paid particular attention to the instructions issued by the Board of Revenue to his predecessor, under date of the 7th March 1814, to allow an option to all the Meerassadars who were excluded from the rent of their villages under the quinquennial lease, to become renters at the period of its renewal. We likewise approve of your Revenue Board having, in conformity with the general orders contained in our dispatch from this department of the 16th December 1812, directed the Collector's attention to the expediency of introducing a ryotwar system of collection in the high districts of Tanjore. For our sentiments on the resolutions adopted by you on the receipt of the above-mentioned dispatch, we refer you to our letter in this department, dated the 12th April 1815.

157. We cannot refrain from joining in the regret you express at the backwardness of your Revenue Board, in reporting their proceedings on the pending settlements of the districts under their superintendence. In those cases, where the settlements have not been completed, annual reports ought undoubtedly to be submitted to you of the progress that may have been made in their formation, as well as of the state of the revenues in charge of the different Collectors.

EXTRACTS REVENUE LETTER *from* FORT ST. GEORGE,

Dated 5th January 1816.

Letter to, dated 6th June 1814.

(Par. 79 to 83.) Observations relative to the settlement of the district of Coimbatore, for fusilies 1218, 1219, and 1220. The Court recommend particular attention to the deficiency said to exist in the circulating medium of Coimbatore, and to the suggestions of Mr. Hodgson, in his report of the 10th September 1807, the adoption of which they think calculated to palliate, if not to remedy that evil.

(84 to 92.) Observations on the settlements of the districts of Bellary and Cuddapah for fusily 1219, particularly with the view to a comparison between the effects of the ryotwar and the village lease systems in those districts.

Par. 14. A copy of these paragraphs have been furnished or the consideration of the Board of Revenue.

(93.) The Court animadvert upon the tardiness of the Board of Revenue, or the subordinate functionaries, in submitting the periodical revenue reports, and express their dissatisfaction at the deficiency of information respecting the general state of their revenues in the letters of this Government.

15. The particular attention of the Board of Revenue has been called to the sentiments which your Honourable Court have expressed in this paragraph.

(Par. 109.) Direct that, should it be found necessary to sell any large zemindarry, or any considerable portion of land, it may be purchased by

22. The Board of Revenue have been desired to submit a particular report on the measures which your Honourable Court have prescribed in this paragraph. Your Honourable

Revenue Letter from Fort St. George, 5 Jan. 1816.

Government and placed under the immediate charge of the Collector, for the purpose of establishing in it a ryotwar settlement; and desire that the Collectors in the Northern Circars may be furnished with hints and instructions from the reports of Colonel Munro, Mr. Ravenshaw, and others, as to the measures practised by them preparatory to the establishment of ryotwar rents.

nourable Court will be aware, that, on the recommendation of the Board, it was determined to adopt measures of a different nature, under the circumstances to which you have adverted.

(138.) Express deep concern on account of the distress occasioned in the southern districts in 1810 and 1811, by an epidemic disease and the failure of the rains.

(139, 140.) Approve of the steps taken in consequence of the epidemic fever.

(141.) Approve of the grant of batta and palanquin allowances to the medical officers appointed to investigate its nature, and to suggest the best means of arresting its progress; and acknowledge the zeal displayed by them on that service.

(142.) Approve of the measures adopted for alleviating the scarcity which succeeded the epidemic fever.

(143 to 145.) Remark the prevalence of erroneous notions among the subordinate officers of Government, evinced by the measures which they recommended with the view of alleviating the effects of the scarcity.

(146). Admit the necessity of forbearance in assessing and collecting the revenue in the southern districts, on account of the adversity of the season in 1811, but hope that the deficiency would not occasion much distress, and that the enhanced price would enable the cultivators to fulfil their engagements.

32. Need no particular remark.

(147.) Require to be informed of the progress made towards the liquidation of the balance outstanding in Tinnevelly, on account of fusily 1220.

(148.) Also require to be informed of the amount of defalcation in Dindigul and Madura, in fusilies 1220 and 1221.

33. The Board of Revenue have been desired to furnish the information called for in these paragraphs.

(149.) Disapprove of Mr. Peters' conduct, in not giving earlier intimation of the sufferings of the inhabitants in 1812.

34. It will be very satisfactory to your Honourable Court to learn, that the greatest relief which such a calamity as famine admitted, was afforded to the sufferings of the people of Madura, by the measures which Mr. Peter adopted under the orders of Government.

Letter to, 12 April 1815.

(57 to 80.) The Court adhere to their instructions of the 16th December 1812, and reply to the prin-

62. It is unnecessary, and would be unbecoming in us, to make any comments on the observations of your Honourable Court contained in these paragraphs. A copy of them

cipal arguments which have been adduced by Government and the Board of Revenue in favour of an immediate permanent settlement of the land revenue.

them has been transmitted, for the information and guidance of the Board of Revenue.

(109 to 170.) Review of the measures adopted by Government, in consequence of the Court's revenue dispatch of the 16th December 1812.

64. The attention of the Board of Revenue has been drawn to the observations of your Honourable Court contained in these paragraphs.

Revenue Letter from Fort St. George, 5 Jan. 1816.

Par. 98. With reference to the one hundred and tenth paragraph of our letter of the 1st March last, in which we reported the terms on which the farm in the zillah of Ganjam, held by the late Major Evans, had been resumed, we beg leave to refer your Honourable Court to a communication from the Board of Revenue, recorded on our proceedings noted in the margin,* relative to the settlement of the lands which were comprized in that farm for fusily 1225, and to certain arrangements which have been found necessary, in consequence of its resumption. You will observe, from the reply written under our orders, that though we sanctioned the settlement that had been made, as well as the arrangements proposed by the Board of Revenue, yet as they had taken their measures with a view to a decennial lease, and did not appear to have adverted to your injunctions for taking every opportunity of forming a ryotwar rent, we deemed it necessary to call their attention to those injunctions, and to desire that they would report upon the practicability of carrying them into execution in the present instance. The report of the Board of Revenue upon this subject has not yet been received.

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130. At our Consultation of the 13th May, we took into consideration a communication from the Board of Revenue, in which they recommend that the Collectors of several of the southern districts should be authorized to exercise their discretion, in suspending the rigid exaction of the rents on account of an unusual cheapness of grain. We caused the Revenue Board to be informed, that we fully participated in the sentiments on which their recommendation was founded, and accordingly sanctioned the practice of forbearance in the exactions of the kists at the stipulated periods of payment, whenever a rigid adherence to the terms of the lease would compel the renter to sell to disadvantage. We desired, however, that the Collectors would be sensible of the responsibility which rested with them, for ultimately realizing the rents, and the necessity of an early and special report of every case in which they might be obliged to resort to the line of conduct we had authorized.

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144. In a letter which is dated the 29th of June, and was received on the 19th of July last, the Board of Revenue reported to us the result of their inquiries with regard to the allegations against Mr. William Garrow, the late Collector of Coimbatore, and his native public servants, contained in certain representations which we had referred to them for their investigation and opinion. It was with much concern that we saw reason to believe that abuses, to a great extent, had been practised by the public servants employed under the orders of the late Collector.

145. On the 26th of September, our President recorded a minute, in which, adverting to the above-mentioned abuses, as well as to several letters from the Board of Revenue on the same subject, and to a Report received from them on the revenues of Coimbatore, for fusilies 1221, 1222, and 1223, he proposed,

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* Consultations, 27th July 1815.

Revenue Letter from Fort St. George, 5 Jan. 1816.

posed, under all the considerations which arose out of the circumstances of the case, that Colonel Thomas Munro should be appointed a Commissioner, in conjunction with Mr. John Sullivan, the Collector of Coimbatore, to examine generally into the state and condition of that district, and to report fully upon every subject connected with its concerns, whether respecting the defalcation of the revenue of the Company, the distress of the inhabitants, the remissness of conduct, or the delinquency of the agents, who either were then or had lately been employed in the Revenue department there. The President further proposed, that Colonel Munro should be directed to proceed without delay to Coimbatore, to join the Collector.

146. The recommendations of the President being adopted, instructions to the proposed effect were accordingly immediately issued.

147. For a full knowledge of the sentiments of our President, with regard to the state of affairs in the district of Coimbatore, we beg leave to refer your Honourable Court to his minute of the 26th of September.

148. Mr. Fullerton, in a minute dated the 5th, and Mr. Alexander, in a minute dated the 12th of October, have also recorded their sentiments on the subject

149. The result of the investigation which has been entrusted to Colonel Munro and Mr. Sullivan will be hereafter reported to your Honourable Court. In the present stage of proceedings, we shall only point out, for your eventual reference, some further correspondence which has taken place relative to the subject, and which has been recorded on our Consultations noted in the margin.*

REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 26th September 1816.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs:

Revenue Letter from Fort St. George, 26 Sept. 1816.

1. In our general letter in this department, under date the 5th of January last, we acquainted your Honourable Court, that in consequence of the discovery of extensive abuses which had been practised in the management of the district of Coimbatore, we had appointed a Commission, consisting of Colonel Thomas Munro and Mr. John Sullivan, the present Collector, to examine into the state of that district, and to report fully upon every subject connected with its concerns, whether respecting the defalcation of the revenue, the distress of the inhabitants, the remissness of conduct or the delinquency of the agents, who either were then or had been lately employed there in the revenue department.

2. We have now the honour to transmit, for the information of your Honourable Court, two printed copies of the report received from the Commission, together with a copy of a minute recently recorded by our President on bringing that report under our particular consideration, and also a copy of the instructions which have been addressed in consequence to the Board of Revenue.

3. We avail ourselves of the present opportunity to transmit to your Honourable Court the broken set of our proceedings in this department, brought down to the 7th ultimo.

We have the honour to be, with great respect, Honourable Sirs,
Your faithful humble servants,
(Signed) H. ELLIOT,
T. HISLOP,
R. FULLERTON.
ROBT. ALEXANDER.

Fort St. George,
26th September, 1816.

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* Consultations, 13th October, 24th November, 8th December, and 15th December.

REPORT *from* COMMISSIONERS *in* COIMBATORE,
Dated 26th February 1816.

To the Right Honourable Hugh Elliot, Governor in Council, Fort St. George.

Right Honourable Sir:

Report from Commissioners in Coimbatore, 26 February 1816.

Par. 1. The Commission for the investigation of the affairs of Coimbatore met at Bhowani on the 20th of October, and immediately commenced the enquiries for which it was appointed by the letter of the Chief Secretary, dated the 29th September 1815.

2. But before giving any account of their proceedings, it will be proper to mention what has already been done, in bringing to light the frauds committed against the Revenue by the late Collector's servants. Though the charges preferred against Cass Shitty, the treasurer, by the inhabitants who went to Madras, had been long and generally known, his influence in the province of Coimbatore was so great, that it was not till the month of April that full proof was obtained of any irregularity having actually taken place. On the 17th of that month Mr. Bell, the Acting Collector, received information that thirteen thousand pagodas had been issued from the Treasury, on the 1st and 14th of the preceding month, for the tobacco monopoly, without orders.*

3. And shortly after Mr. Bell saw reason to believe that fraud prevailed, not only in the tobacco, but in other branches of Revenue. About the middle of July he suspended Sita Ram Sing, the head of the tobacco department, for altering the pay list of the servants under him; and a few days afterwards the Tehsildar of Parundory, on a charge of having embezzled forty thousand rupees†. In the beginning of August he discovered that Cass Shitty had, in the month of January or February, sent eight thousand pagodas from the Treasury to the pearl fishery at Tutacorin, of which sum six thousand five hundred pagodas were afterwards replaced. He suspended him for this transaction; and a few days after the Tehsildar of Pulladum, for destroying papers from Cass Shitty and Sita Ram Sing. In the beginning of September he detected the son of Aunaviah, the suspended Tehsildar of Parundory, in the act of paying a bribe of five hundred pagodas to some heads of villages, to induce them to suppress information against his father and Cass Shitty; and he learned from Aunaviah himself, that he had collected and paid to Cass Shitty, on account of the decennial lease, thirty-two thousand rupees for his own district, and sixteen thousand for Darrapooram.

4. On the 12th September Mr. Sullivan‡ took charge of the district: he prosecuted the inquiries which had been ably begun by Mr. Bell, and in less than a month substantiated all the embezzlements in the Treasury, and a considerable part of those in the country, which form the subject of this report.

5. When we met, therefore, it was found that every necessary investigation concerning the frauds in the Treasury had previously been made, and that nothing remained to be done on this head, but to examine a few additional witnesses respecting the truth of the statements which had been given in. But though the business of the Treasury might be considered as finished, a wide field of inquiry remained in the country. It was necessary to undertake an examination of the accounts of every village for the last nine years, in order to ascertain the nature and amount of the balances reported to be outstanding, the amount of unathorized collections, and what part of them had gone to Cass Shitty and the various classes of Revenue servants, and the quantity of tobacco received from the cultivators, and the money paid for it; and it was also necessary, at the same time, to institute separate inquiries into the extensive frauds practised in the home tobacco monopoly, and likewise into the various complaints against Cass Shitty, for the private monopoly in ghee and other articles, which he had endeavoured to establish.

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* Letter of Mr. Bell to Mr. Garrow, 20th April 1815.

† Mr. Bell's letter to the Board of Revenue, 14th and 27th July 1815. Do. do. 4th and 9th August 1815.

‡ Mr. Sullivan's letters to the Board of Revenue, dated 12th, 16th, and 18th September 1815.

6. With the help of only the ordinary establishment of Revenue servants, no satisfactory information upon all these matters could have been gained in less than twelve or eighteen months, nor without materially interrupting the current business, and probably causing a loss of revenue. These considerations rendered it expedient to employ, at once, such an establishment as might be able to complete all the requisite inquiries and accounts in two or three months at farthest. In pursuance of this resolution, from five to ten additional Gomashtas were sent to each Aumildar, to assist in making out the ryotwar accounts of regular and unauthorized collections. Two Gomashtas were sent to each Tehsildar, for the exclusive purpose of making out from the Curnums' accounts and the reports of the heads of villages, the ryotwar accounts of the quantity and value of the tobacco delivered by each village to the monopoly servants, and of the price paid for it. One or two Gomashtas were also sent to particular villages, where there was reason to believe that the extra collections had been unusually heavy, in order to take the accounts of them from the Ryots themselves on the spot, and a considerable additional number were employed in the Collector's cutcherry.

7. As the investigations would have run on to an inconvenient length, had the Commission superintended personally those of every district, it was resolved to examine the accounts of only three districts with the aid of the Collector's cutcherry, and to let those of the other districts be examined by their respective Tehsildars, who had been newly appointed. By this arrangement, it was intended that the accounts of all the districts should be ready nearly at the same time, and at so early a date as would afford leisure to the Commission to revise and correct them wherever they might be found defective, whether from negligence or design.

8. The districts whose accounts were examined immediately by the Commission were Andore, Parundory, and Coimbatore. The accounts of Andore and Parundory were investigated at Bhowani; and when finished, the Commission proceeded to Coimbatore, and investigated those of that district.

9. The Curnums and heads of villages of each district were assembled at the district cutcherry. The accounts of the collections were drawn up from the Curnums' accounts, and the information of the heads of villages and of principal Ryots, who, in almost every village, gave in statements of extra assessments. The accounts were what are called ryotwar, or the accounts of every Ryot individually; but these accounts were not checked by comparing them on the spot in the villages with the reports of the Ryots: so minute a process would have occupied too much time, and was not required, since without it enough could be learned to answer all the objects of the Commission. While these accounts were preparing, and the inquiries suggested by them were going forward, separate investigations relative to the tobacco monopoly, and the restrictions laid on the trade of ghee and other articles, by Cass Shitty, were at the same time carried on by the Commission.

10. Great obstacles were encountered in tracing the frauds committed in the tobacco department, from the concealment or destruction of every account belonging to it. A great part of the concealed accounts were at intervals found in different remote villages, and though frequently mutilated, enough were at last got to exhibit a complete view of the complicated system of fraud which prevailed in every branch of the monopoly.

11. All the different accounts being finished, they gave the results contained in the several statements which accompany this report.

12. As the Revenue affairs of Coimbatore had for some years been conducted with a degree of regularity and vigilance which could hardly be surpassed, and as the abuses which afterwards took place were introduced and directed solely by one man, it may be proper to say a few words concerning him. Cass Shitty was entered on the records of the Collector as treasurer on the 1st of January 1805, but he did not join the cutcherry till the following year. His situation was a subordinate one, which merely invested him with the charge of the money collected, but gave him no share in the making of the settlements, nor any weight among the inhabitants, and as he was not at first permitted to interfere in the general management of the Revenue, he was dissatisfied, but not discouraged.

Report from Commissioners in Coimbatore, 26 February 1816.

13. Cass Shitty, from his first appointment, seems to have directed his attention constantly and anxiously to the converting of every person, and every thing in the country, to the benefit of his private trade. He had not at first all the influence which the accomplishment of his designs required, but he gradually obtained it. He began, as early as fusily 1216 (1806-7) to write privately to the Tehsildars to send him lists of the prices of grain, oil, ghee, and other articles of merchandize. Some Tehsildars paid little attention to his letters, others did not even answer them: but when they saw that those who had offended him were generally removed on some pretence or other, they were compelled, in order to retain their situations, to enter into his views, and to become his agents, in forming partial monopolies, in interrupting the dealings of the established traders, in extorting from the Ryots the produce of their lands at a rate far below the market price, and sometimes without any payment whatever, and in storing and delivering over the articles thus procured. These men, though they felt little scruple in defrauding the Revenue in the ordinary way, by concealing a part of the produce, did not without reluctance submit to become the private servants of a Bazar-man. They were so much ashamed of it, that several of them would not acknowledge it, notwithstanding the clearest proof of the fact, though they confessed with little hesitation their embezzlements of the Revenue, which they had carried on to so great an extent.

14. The embezzlements may be classed under two heads, namely; those in the Collector's general treasury, and those in the districts; and the whole were directed by Cass Shitty, the Treasurer. We shall begin with those in the Treasury, which were made under his immediate orders, with the aid of the public servants, whom he employed both in writing the accounts of the Treasury and of his private affaits. From the accompanying account (No. 1)* it appears that the whole of his embezzlements at different periods, from fusily 1217 to 1224 inclusive, amounted to:

	Pagodas.	F.	C.
In general receipts from the cash chest	2,04,305	20	57
In receipts from specific heads	2,14,010	30	40
Total...	4,18,316	6	17
Of which he replaced	2,04,305	20	57
Leaving a balance embezzled of	2,14,010	30	40

15. The way in which he committed such enormous depredations was chiefly by overcharging the principal heads of disbursement, such as the tank repairs, the tobacco monopoly, &c. The amount overcharged was removed to a separate chest, in the treasury appropriated for the keeping of his private money, and from thence he either issued it on account of his trading concerns, or replaced it in the public chest, in order to make up the deficiencies (produced in the kists, from the districts) by the Tehsildars having by his orders applied a part of their collections to carry on his private trade. His demands on the Treasury were at first moderate, in comparison of what they became at a subsequent period; for he had then little more to look to than the tank repairs as a fund for peculation: but when the monopoly of tobacco was established, his frauds increased, as his means of committing them were enlarged.

16. His general receipts from the Treasury begun as early as fusily 1217 (1807-8), as appears from the following abstract:

	S. Pags.	F.	C.
In 1217	7,571	38	45
1218	18,359	16	54
1219	27,140	40	26
1220	3,264	44	59
1221	52,675	38	70
1222	27,889	8	29
1223	17,589	0	36
1224	49,814	12	68
Star Pagodas	2,04,305	20	57

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* These accounts are too voluminous to be inserted in this collection.

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These sums were replaced in the Treasury as follow:

	Pagodas.	F.	C.
By cash charged for tank repairs, not disbursed	42,150	0	0
By cash charged for the tobacco monopoly, not disbursed	1,10,517	13	44
By private collections of nuzzeranah	14,717	33	76
By embezzlement of a part of the money paid by the Commissaries for sheep and grain furnished by the inhabitants, &c.	2,378	41	44
By sundry Treasury notes for private cash paid into the Treasury at Madras by Cass Shitty	34,541	21	73
Star Pagodas	2,04,305	20	57

17. The statement No 2, Appendix A, gives the particulars both of his general receipts from the Treasury, amounting to Pagodas 2,04,305 20 57, and of his repayments of that sum. From this statement it appears, that his first receipt from the Treasury was as early as the 26th February 1808, and

	Pagodas
amounted to	6,000 0 0
That on the 31st March 1808 he received	1,571 38 45
Making a total of...Pagodas	7,571 38 45

which sum was due by him at the close of the fusily year 1217. That in fusily 1218 he drew from the Treasury Pagodas 18,359 16 54, and replaced from his private funds Pagodas 9,502 16 71; that the balance against him at the end of that year was Pagodas 16,428 38 38. That in 1219 he first began to employ the money destined for tank repairs in replacing his receipts from the Treasury; and that in 1220, the very first year of the tobacco monopoly, he applied under that head a sum of Pagodas 10,746 11 35 to the reduction of his Treasury balance. But notwithstanding his appropriating so much of the public money to this purpose, there was still a deficiency in the Treasury on the 31st July 1812, amounting to Pagodas 52,496 35 65.

18. The following abstract, taken from the Treasury general account No. 1, exhibits the amount of Cass Shitty's embezzlements from various sources, amounting to Pagodas 2,14,010 30 40, by means of which Cass Shitty was enabled to replace his receipts from the Treasury chest.

	Pagodas.	F.	C.	Pagodas.	F.	C.
Amount charged on account of tank repairs, from fusily 1217 to 1224 inclusive	1,21,641	8	34			
Amount left in deposit for tank repairs, previous to 1217	2,344	19	79			
	1,23,985	28	33			
Amount charged for sundry repairs, such as cutcherries, &c. from fusily 1220 to 1223	2,600	0	0			
	1,26,585	28	33			
Amount actually disbursed on account of repairs, from fusily 1217 to 1224	80,091	8	34			
Balance embezzled				46,494	19	79
Amount charged on account of the tobacco monopoly, from its establishment in fusily 1220 to 1224 inclusive	2,64,486	13	38			
Deduct amount actually disbursed within that period	1,43,560	31	27			
	1,20,925	27	11			
Amount embezzled from money advanced for the payment of the tobacco servants, from 1222 to 1224	8,877	31	69			
Amount overcharged for the building of tobacco storehouses	1,813	44	44			
Total embezzled, carried over				1,31,617	13	44

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				Pagodas.	F.	C.
Brought over				1,31,617	13	44
This sum was appropriated as follows:						
Sent to the pearl fishery at Munar, on the 7th February 1813	20,000	0	0			
Amount taken by Cass Shitty for his own use	1,100	0	0			
To the repayment of Cass Shitty's receipts from the Treasury	1,10,517	13	44			
	1,31,617	13	44			
Amount of Collections made by the Tehsildars from the inhabitants, under the head of nuzzeranah remittances to Cass Shitty				31,343	8	35
This sum was appropriated as follows:						
To replace Cass Shitty's receipts from the Treasury	14,717	33	56			
To Videlingum Pillay, a trading agent of Cass Shitty, by his order	16,625	19	59			
	31,343	8	35			
Amount of sundry embezzlements in the price of sheep and grain supplied to the Commissariat, and in the pay of servants, &c.				2,378	41	44
Amount overcharged in the price of paper, and hire of bullocks with the cutcherry				358	25	58
Amount embezzled from the profit on the exchange of certain coins received in the collections				1,328	11	20
Overcharged in the hire of carts employed in carrying the cutcherry baggage				490	0	0
Total embezzlement				2,14,010	30	40

19. Having shewn the amount of the embezzlements in the Treasury, we shall now endeavour to explain the manner in which they were carried on, under the different heads of tank repairs, tobacco monopoly, nuzzeranah collections, &c. The tank repairs, until fusily 1217, were conducted in the usual way, by the Tehsildars of the districts in which the tanks and watercourses were situated; but as the public mode in which the accounts were kept did not suit Cass Shitty's views, the management of the repairs was in that year placed under a new department, composed of his own confidential agents. The country was divided into two divisions, called the northern and southern, to each of which a Superintendent of Repairs was appointed, to whom the Tehsildars were directed to pay the balances remaining in their hands on account of these works. Both of the Superintendents sent their accounts to a person named Sarungapani Pilla, who under the title of Sumperte, or head accountant, directed the whole business. This man resided constantly at the Hoozoor or Collector's cutcherry, and had two Gomashtas, one for the northern and the other for the southern division. He had a private cutcherry of his own, in which all his accounts were prepared. They were not, however, left there, but were carried to his own house every night to prevent discovery. The two Superintendents of divisions were occasionally summoned to attend him, and Cass Shitty then determined the amount that was to be overcharged in the repairs; and Sarungapani Pilla, with the Superintendents, in order to cover the fraud, fabricated from the true accounts a set of false ones, which were delivered to the Collector's cutcherry. In February 1223 (1814), Sarungapani Pilla having been appointed Tehsildar of the district of Satteamungul, was succeeded by Ram Row,* the Tehsildar of Sair, in the Collector's cutcherry, by whom the original accounts of repairs were falsified, as usual, until he was removed by Mr. Bell. But Sarungapani Pilla, though employed as a Tehsildar officially, still continued to assist in the fabrication of the tank accounts; and when Cass Shitty

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* Depositions of Seenwasa Row and Dhirmaroy Pilla.

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Shitty wanted him for that purpose, he procured leave of absence for him from his district.

20. It was easy for Cass Shitty, with such a set of agents, appointed in fact by himself and entirely devoted to his will, to commit whatever frauds he pleased in the repairs. He took precautions to guard against detection, which were hardly necessary at the time, considering the little vigilance that was exercised over him. He contrived to make the tank repairs a separate department, subject to no controul but his own. Neither the Tehsildars of the districts nor the Curnums of the villages in which the repairs were made were permitted to assist in them, or to have access to the accounts: and none but fabricated accounts were ever delivered into the Collector's cutcherry. The true ones were entrusted to the charge of Sarungapani Pilla, by whom they have been destroyed, or concealed so effectually, that not a single one has ever yet been discovered.

21. But though the particulars of tank embezzlements cannot at present be known, the gross sums, amounting to Pagodas 43,894 19 79, have been ascertained by the means of Narnapah, the treasury Gomashta,* who besides acting in his official capacity under the Treasurer, Cass Shitty, was also employed by him in keeping his private accounts: Narnapah, therefore, knew every sum that was transferred from the Treasury to Cass Shitty's private account, and the particular head in that account to which it was carried. He was ordered, in November 1814, by Cass Shitty, to come from the Treasury at Bhowani to Coimbatore, and to bring with him the accounts of the tanks and of all Cass Shitty's private concerns. He lived in Cass Shitty's house till May 1815, and was during all that time engaged in arranging and settling his accounts; and though, when finished, Cass Shitty took the whole from him, he was so completely master of the subject, as to be able, with the help of the public account, and some memorandums of his own, to shew not only the whole amount embezzled in the repairs, but that of each year, and the particular works to which it was falsely charged. The money for repairs was either remitted from the Collector's Treasury, or advanced by the Tehsildars, who deducted the amount from their kists; and as the payments in both cases were real, they were entered in the Treasury accounts, and the particular works for which they were intended, or the Superintendent to whom they were made, was at the same time specified. The difference between the amount of these payments and that charged for repairs, was the embezzlement; and it was usually entered in the Treasury accounts simply as an " advance for repairs," and was therefore easily distinguished from the actual advances, which were never inserted without stating the particular work for which they were destined, or the name of the officer to whom they were remitted.

22. The statement (No. 3, A.) translated from the Treasury accounts, exhibits the embezzlements in all the detail that could be obtained. The annexed abstract shews what they were in each year; but as it is formed from the Mahratta accounts containing the real transactions of the Treasury, the sum charged does not in each year correspond with the Collector's estimate, though it does for the whole period, from 1217 to 1224.

A. D.	Fasily year.	Charges on Account of Repairs entered in the original Accounts of the Treasury.				Deduct amount issued from the Collector's Treasury and from the Treasuries of the Tehsildar on account of repairs.	Remainder carried to a separate chest and embezzled by Cass Shitty.
		Repairs of tanks and watercourses.	Pagodas, Cutcherries, Choultries, &c.	From the balances of former estimates not expended.	Total.		
		S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.
1807-8	1217	32,442 36 0	....	....	32,442 36 0	32,442 36 0	....
1808-9	1218	30,000 0 0	....	...	30,000 0 0	25,000 0 0	5,000 0 0
1809-10	1219	6,000 0 0	....	2,344 19 79	8,344 19 79	....	8,344 19 79
1810-11	1220	14,000 0 0	650 0 0	....	14,650 0 0	7,690 12 69	6 959 32 11
1811-12	1221	12,297 35 46	650 0 0	....	12,947 35 46	3,060 0 0	9,887 35 46
1812-13	1222	7,987 33 40	650 0 0	....	8,637 33 40	3,187 33 40	5,450 0 0
1813-14	1223	9,852 38 28	650 0 0	....	10,502 38 28	4,650 16 5	5,852 22 23
1814-15	1224	9,060 0 0	....	.....	9,060 0 0	4 060 0 0	5,000 0 0
	Total	1,21,641 8 34	2,600 0 0	2,344 19 79	1,26,585 28 33	80,091 8 34	46,494 19 79

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* Depositions of Narpanah Appaujee Row and Paupachitty.

23. In

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23. In 1217, though the disbursement for repairs amounted to so great a sum as Star Pagodas 31,800, the Treasurer, Cass Shitty, does not appear to have embezzled any part of it; which can only be attributed to his authority not having been then sufficiently established, for he began the following year, and never failed in every subsequent one to appropriate to himself a part of the money allotted to repairs. In 1218 he embezzled Pagodas 5,000 from the estimate of Pagodas 30,000; and in 1219, the estimate being small, amounting only to Pagodas 6,000, he took the whole, and in addition to it a sum of Pagodas 2,344 19 79, composed of the balances of former estimates not expended.

24. The account given in by Narnapah, the Treasury Gomashta, is sworn to by Appajee Row, the Deputy Treasurer, who states that he was employed with him in keeping Cass Shitty's private accounts, and that the book in which these accounts were written was delivered to Cass Shitty in May 1815.

25. Besides the statements of the two Treasury servants, some information has been given concerning the repairs by Dhirmaroy Pilla, who was employed as a Gomashta under Sarungapani Pilla and his successor, from 1217 to 1224 (1807-8 to 1814-15), and by "Shimivas Row," who was Superintendent of the southern or Dharapooram division, from 1807-8 to 1812-13. The original accounts of both divisions passed through the hands of Dhirmaroy Pilla, who states that he delivered them to Sarungapani Pilla, after fabricating new ones, with a sum of 45,000 pagodas added to the actual expenditure. Shimivas Row states, that during the period that he was employed, the actual disbursements in his division were only Pagodas 34,000, and that Pagodas 26,000 more were charged. Though his information is limited to one division, and to a period of only five years, yet as he personally superintended the repairs, paid the workmen, wrote the original accounts, and assisted in framing the false ones, he has a perfect knowledge of the details of these frauds, and undertook, therefore, to draw out an account, shewing the particulars; but bad health has prevented his finishing it.

26. The destruction of the original accounts, and the death, sickness, or flight of the principal agents employed, obliged us to be satisfied with the short abstract of tank repair embezzlements entered in the Treasury statement. If the head tank-diggers can be found, the Collector may be able hereafter to obtain a particular account of the real expenditure on every tank and water-course, and such an account will most likely exhibit a still greater embezzlement than is now done; for, from many complaints which have been received, there is reason to believe that Cass Shitty, by paying the workmen only a small portion of their hire in money, and the rest in grain, tobacco, salt, and other articles, the produce of his own villages, or bought or taken at a low price from others, and charged at an exorbitant one, will be found to have diverted from the repairs to his own use a still greater sum than appears in the Treasury account.

27. What this excess may be cannot be correctly ascertained, unless from a minute investigation when the principal tank-diggers shall have returned; but a tolerably just idea of it may be formed from the accompanying statement (No. 5, Appendix A), drawn up from the Curnums of the villages in which the repairs were executed. These estimates shew what the Curnums know, or compute to have been the amount of the expenditure; and how greatly it has been overcharged, will appear from the following abstract:

	Pagodas.	F.	C.
Curnums estimate expense of repairs	39,356	39	16
Expense by the Treasury accounts	80,091	8	34
Amount charged in the public accounts.........	1,26,759	18	29

This statement exhibits a malversation in the repairs of Pagodas 87,402 24 13; from which Pagodas 498 24 59 is to be deducted as recovered, or nearly double the amount known to the Treasury Gomashtas. It is not, in its present state, to be much relied upon; but it will be an useful document to bring forward hereafter, when the Collector has had time to correct it by further inquiries on the spot. It may be found that some of the Curnums have lessened the expenditures from enmity to Cass Shitty, and that a part of the collections

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lections from Cass Shitty's own villages have been employed in the repairs, but it is not supposed that these and other sources of error will make a difference of above ten or fifteen thousand pagodas. The Curnums and Potails had almost every where the means of knowing the actual expenditure. They usually collected the tank-diggers and settled their rates of hire. They were present, and learned from themselves whether they were paid or not; and though the Curnums were not allowed to see the accounts, they saw the works, and could judge pretty nearly what they cost.

28. But there are some instances in which they actually kept the accounts, and one of them will serve as an example of the manner in which the fraudulent charges were every where made. In the village of Delavoyaputtanum, in the district of Dharapooram, the charges for repairs, from fusily 1217 to 1223 inclusive, are as follow:

	S. Pags.	F.	C.	S. Pags.	F.	C.
In 1217, for an anna or dam	1,300	0	0			
.... for a nalla or watercourse	500	0	0			
In 1220, for an anna	835	9	32			
.... for nallas	101	33	58			
In 1221, for nallas	257	6	42			
In 1223, for nallas	202	2	65			
				3,196	7	37
The actual expenditure was:						
In 1217, for a dam or anna	314	0	0			
.... for a nalla	57	0	0			
In 1220, for a dam	371	0	0			
.... for a nalla	0	0	0			
In 1221, for nallas	18	0	0			
In 1223, for nallas	14	11	20			
				774	11	20
Overcharged				2,421	4	17

In 1217, the Superintendent of Repairs being sick, the Curnum superintended them, and wrote the accounts, which are still in his possession. In 1220 he again wrote the accounts, but when finished they were taken from him. In 1221 and 1223 the repairs of the nallas were made entirely by the Ryots, for which they were paid in one year eighteen pagodas, and in the other fifty rupees.

29. In support of the Curnum's estimate, it may be observed, that even if there had been a disposition to disburse large sums for the repairs, labourers could not have been found. There are but few tanks in the province, and consequently but few tank-diggers. It is not supposed that, with the additional numbers to be obtained from the neighbouring districts, their united work could exceed in one year the sum of eight or ten thousand pagodas, even if they were employed and paid.

30. The abuses in the tank repairs, however great, were trifling in comparison to those in the tobacco monopoly, both as they affected the revenue and the inhabitants. This monopoly was the grand source of Cass Shitty's embezzlements, and from which alone they amounted in one year to the sum of fifty thousand pagodas. It will be necessary to enter at some length into the explanation of the system, by which he was enabled to defraud the revenue to so great an extent.

31. In the fusily years 1220 and 1221, the Collector of Coimbatore, in consequence of orders to supply tobacco for the monopoly in Malabar, furnished, by means of contractors, Candies 3,220 $7\frac{10}{16}$, at a charge of Pagodas 29,141 17 56. In fusily 1221, the monopoly having been extended to Coimbatore, it was thought advisable that the Collector should furnish the tobacco destined for Malabar, by purchasing it himself from the Ryots, in preference to contract. But this could not be done without an establishment of servants to make advances to the cultivators, to receive, and sort, and store the tobacco, and finally to transport and deliver it over at Pannani to the Collector of Ma-

labar. Cass Shitty had, during the period of the contract, received a share of the profits, and had learned from his partners that these profits might be greatly augmented: he therefore saw, at once, the advantages which he himself might reap from the new plan, and indeed there can be little doubt that it was himself by whom it was suggested.

32. He began by placing his own confidential agents at the head of the new department, and by making it independent of every body but himself: neither the Collector's cutcherry nor the Tehsildars had any control over it. The whole was directed by the Superintendent, Sita Ram Sing, who corresponded privately with him, was implicitly guided by his instructions in every thing, fabricated accounts according to his directions for the Collector, and retained all the originals: so that Cass Shitty had thus at his disposal a set of accounts, which he could conceal, alter, or destroy at pleasure. The establishment under Sita Ram Sing was composed of various classes of servants, to keep the accounts, to sort the tobacco, to pay for it, to transport it to Pannani, and deliver it to the Collector of Malabar, and to prevent smuggling. The Curnums were directed to take an account of the number of bundles delivered by the Ryots, and of the value paid to them; and these payments were directed to be made immediately to the Ryot himself, in the presence of the Curnum and of the Tehsildar, or one of his Gomashtas. In this arrangement there was great appearance of regularity and check to prevent fraud, but in reality none. The only efficient checks were wanting: open and full accounts, and authority to the Tehsildars and Collector's cutcherry to inspect and control them. The Tehsildars in general had, it is true, an account of the number of bundles delivered, and of the price paid, but none of the quantity in each class into which the tobacco was sorted; and as the price of the first was eight pagodas, and of the fourth sort only two pagodas, it is evident that his accounts could give no information as to the actual value of the article received from the Ryot. But their accounts, imperfect as they were, were not always kept. The Tehsildar of Coimbatore, the principal tobacco district, never kept any; and most of the other Tehsildars, and even the Curnums gradually neglected the practice of seeing the tobacco weighed and the payments made to the Ryots. There is evidence to shew that this neglect was not entirely voluntary, but was chiefly owing to instructions from Sita Ram Sing, prohibiting his servants from letting the Curnums take an account of the weight of the tobacco. The only accounts, therefore, received by the Collector's cutcherry, were such as Sita Ram Sing, in concert with Cass Shitty, gave in once a year; and afterwards, from the beginning of 1224, at the end of every quarter. The facility with which frauds could be carried on, under such freedom from all check, is obvious; and will be still more so, from a short explanation of the manner in which the tobacco was purchased and disposed of.

33. The principal agents under the Superintendent, Sita Ram Sing, were the sorters and the purchasers of the tobacco. There are five purchasers on the list, two of whom never were seen; one died in fusily 1222 and was not replaced, and the remaining two are brothers of Sita Ram Sing; and Mennaniah, the elder, appears to have guided the whole establishment and even Sita Ram Sing himself. The duty of the purchasers was to make advances to the cultivators in the beginning of the season, and to pay the balances due after the tobacco had been sorted and weighed. They do not seem to have been governed by any fixed rule in making advances. In some cases they made them according to the quantity expected to be delivered, or to the condition of the cultivator; but in other cases of whole villages, and even of a whole district, they made none. In some districts they settled the price, and paid it within one or two months after the delivery of the tobacco; in others not until after an interval of six or seven months. As they could, through their brother Sita Ram Sing, draw money whenever they stated it to be wanted for the monopoly from the Treasury of the Collector, or any of the Tehsildars, they by this means enabled Cass Shitty to obtain possession of considerable sums of money drawn for the payment of the Ryots, and to employ it in his own private trade, either through them or some other of his agents.

34. The most useful agents in carrying on the frauds of the monopoly were the sorters, of whom the established number was six; but the number altogether employed,

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employed, in consequence of frequent removals, amounts to eleven. They were in general natives of the district, who had formerly carried on the tobacco trade, and were of course perfectly acquainted with all its details. Their business under Sita Ram Sing was of a mixed nature, as they acted both as sorters and purchasers. When the season arrived that the tobacco was cut and ready for removal, each sorter went to the different villages belonging to his own division, he examined the tobacco of each Ryot, and ordered it to be conveyed to the district godown, which was done at the expense of the Ryot, but sometimes of the Sirkar. Previously, however, to the removal of the tobacco, the sorter and the owner severally drew from the heap one or two bundles as samples. The sorter, no doubt, drew the worst, and the owner the best. These samples were tied up separately, marked and sealed, in order to be produced when the account came to be settled. The small parcels or bundles into which the tobacco is tied up are generally of the same thickness, but differ greatly in length, according to the quality of the article. All that the Ryot knew when his tobacco was removed was the number of bundles he had given, but he was ignorant both of the weight and the quality which would be affixed to it. After it was lodged in the godown, the sorter classed it into different sorts at his own discretion, and when it was perfectly dry he weighed it. The Ryot was then sent for and told that his tobacco weighed so much, and belonged to such and such sorts, and the regulated price, or if he had received an advance the balance due was then paid to him. He knew very well that his tobacco had been underweighed and underrated in the sorting, but he could not help himself; he could not afford to lose time in a fruitless contest for a higher price, which he knew would have no other effect than to provoke the sorter to throw his tobacco into a still lower class next season.

35. The Ryot was never present at the sorting, and very rarely saw the weighing; and if he had always attended on both occasions, it would have made no difference, he could not have prevented the sorter from falsifying the weight, or placing his tobacco of the first and second sorts in the second and third, or even lower. The samples which had been so carefully set apart were of no use to him, for the sorter paid little attention to them; and as he did not sort in the presence of the Ryot, it was easy for him to assert that the number of the bad was much greater than that of the good bundles. The loss which the Ryot suffered in the weight was usually from five to twenty per cent., and in the sorting it was still more considerable. To perceive how much he lost by his tobacco being placed only one class lower than that to which it really belonged in the sorting, it is only necessary to look at the prices ordered by the Board of Revenue to be given to the Ryots. They were as follows:

First sort	Pagodas 7½ to 8
Second ditto..................................	6½ to 7
Third ditto	5½ to 6
Fourth ditto..................................	3

The tobacco taken from the Ryot as the fourth sort was often charged to Government as the second or third, and sent to Malabar. His tobacco of the first, second, and third sort was sometimes taken as the fourth, and sometimes as unfit for use, without any compensation whatever: yet this very tobacco was retailed afterwards to the owner and his neighbours at fifty rupees per candy. In some cases, the Gomashta of the Tehsildar, by attending at the weighing, obtained better terms for the Ryots; and in others, some of the head Ryots, by their influence, secured a more favourable price for themselves: but these were merely exceptions, and scarcely affected the general practice which has been described.

36. The tobacco which was not required for Malabar was reserved for the consumption of Coimbatore, under a monopoly which opened a wide field for defrauding both the consumers and the revenue. In order to retail this tobacco, sixteen dealers were licensed by the Collector; but owing to removals, the number employed at different times amounts altogether to forty. Each of these had under him a number of subordinate retailers, whose names were inserted in his pottah, and who had also separate pottahs from the Collector. Their number was very considerable, amounting to nearly four hundred. But it will

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will be necessary to confine our observations chiefly to the transactions of the head retailers, because the accounts of the inferior ones could not be examined, without consuming more time than the object would be worth. The whole of the tobacco for the home monopoly passed through the hands of the head retailers to the subordinate ones, by whom it was sold to the inhabitants.

37. It was ordered by the Collector to be delivered from the godown to the retailer at the prime cost, with the addition of a duty of Pagodas 5 15 per candy; and he was bound to sell it to the consumer at an advance upon the price not exceeding two pagodas per candy. This two pagodas was intended to form the whole profit of both descriptions of retailers; but as the head retailer, in almost every instance, reserved the two pagodas himself, the subordinate ones were obliged to sell the article to the consumers for as much more as they could get. One example will be sufficient to shew the manner in which the home monopoly was conducted. When a head retailer wanted a supply of tobacco, say ten candies, he received it by order of the Superintendent from the nearest godown. The different sorts of which it was usually composed were not specified, but he was most frequently directed to sell it all as the first sort; or if there was a large proportion of the third, fourth, and inferior kinds, as the second, and sometimes as the third sort. He was ordered to pay the produce of four or five candies to the Tehsildar, and of the rest either to Sita Ram Sing or one of the purchasers or sorters, who all acted as his private agents. The money paid to the Tehsildar was on account of the tobacco reported to be in store belonging to Government; that paid to Sita Ram Sing was for the tobacco taken from the Ryots by false weights, and not entered in the public accounts. Sita Ram Sing knew the whole quantity in store, and how much of it was reported to have been purchased on account of Government, and he could easily calculate, in his issues to the retailers, how much of the produce was to be carried to the public, and how much to his own account. In many villages, the tobacco, instead of being sold, was distributed among the Ryots, according to the supposed consumption of their respective families. They were compelled to take it, for if they objected they were charged with either having secreted a part of their own or smuggled other tobacco.

38. From a statement drawn up from the accounts of the sorters, through whose hands all tobacco, whether for Malabar or the consumption of Coimbatore, passed, it appears that the profits gained by fraudulent weighing
amounted to ....Star Pagodas...36,805 32 30
and by fraudulent sorting to..45,708 16 74
The mode in which these iniquitous practices were conducted cannot be better described than by Sita Ram Sing himself, in a letter to one of his sorters in the district of Caroor, dated 26th November 1812. He directs him "to sort and "weigh as he had shewn him; not to pay more than four pagodas on an "average, because there is no high priced tobacco in that district. To take "receipts, leaving blanks for the number of maunds; to fill them up agreeable "to the Cutchery accounts, to pay the Ryots themselves, and not trust it "to the Curnums; to give the Curnums an account of the number of bundles "and the price, but not of the sorts or weight; to write the original accounts "on cadjans and send him a copy on paper, and keep the originals carefully "where nobody may find them; to consider all the Caroor tobacco as the "third and fourth sorts; to keep the Vetmungal tobacco; to purchase from "other villages for the godown; to weigh the tobacco on receiving it and "again on delivery to the godown, and to keep the quantity gained by the "weighing." This letter shews clearly how the system of deception was to be carried on by false receipts and accounts, and concealing the true ones. The *Vetmungal* tobacco alluded to, is the produce of that village; and as it is of a superior quality, it is to be sent to Malabar, and to be paid for as if it were only of the third or fourth sort. The exorbitant profit so easily acquired from merely changing the denomination of the different sorts, seems to have suggested to Cass Shitty the idea of extending this advantage, by introducing the Madura tobacco, if not into the district, at least into the accounts. As this tobacco was reported to be much higher priced than that of Coimbatore, it is obvious that, by substituting the one for the other, the gain would be much

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greater than between the different kinds of the same district. An opportunity soon offered for making the experiment, for the late Collector apprehending, from the unfavourable nature of the season, that the produce of the district would be inadequate to the demand of Malabar, informs the Board of Revenue, on the 20th June 1813, that he has contracted for the delivery of a thousand candies of Madura tobacco, at fifteen and a half pagodas per candy, at Pollachi in Coimbatore. This quantity was afterwards, by subsequent contract, increased to 2,400 candies, at the same price. These contracts were, however, altogether fictitious. The whole quantity of Madura tobacco imported amounted only to Candies 554 4 0, and it was delivered at seven and a half, instead of fifteen and a half pagodas per candy charged to Government, leaving a profit to Cass Shitty of eight pagodas per candy. On the remaining part of this contract the rate of profit was still greater, as for the whole quantity, amounting to Candies 1845, 16 maunds, Coimbatore tobacco, bought at all prices, from three to six pagodas, was substituted.

39. In order to cover this nefarious transaction, accounts and receipts were fabricated, and a pretended Contractor named Nayenna Chitty, was brought forward. This man was formerly a petty shopkeeper of Rasipoor, in the Salem district, from whence he came in fusily 1221, and joined Cas Shitty, by whom he was employed in managing some of the villages which he held in the name of other persons, and in other private concerns. He furnished no tobacco, either from Madura or any other quarter; but, at the desire of Sita Ram Sing, he put his name to no less than nine documents, describing himself as a contractor for Madura tobacco, as receiving advances on account of his contract; and on one occasion, in order to give the greater appearance of reality to the transaction, as receiving more than was due for what he had delivered. The receipts which he is supposed to have given at different periods are all comprehended in two general ones, which specify the whole quantity of tobacco delivered and the value received by him for it, viz.

	Candies	Pagodas
Receipt dated 10th July 1813, for Candies	950,........	Pagodas 16,100
.... 28th April 1814,	.................1,000,....................	14,200
Total Candies	1,950,.........	Pagodas 30,300

These documents were all given in one day in April 1814, for transactions which never took place. The produce of Coimbatore was, in fact, amply sufficient to answer every demand, and there could have been no motive to purchase any Madura tobacco at all, unless to propagate the belief that the whole quantity entered in the fictitious contract was imported from thence. So far from there being any scarcity in Coimbatore, Cass Shitty was at this very time actually sending 139 candies of tobacco to Salem and Trichinopoly, for his private trade. But while tobacco is clandestinely exported to Salem a purchase in that district of candies 250, for Pagodas 1,410, is stated in the public accounts to have been made for the consumption of Canara. This purchase, however, was equally fictitious with the Madura contract, and instead of Salem tobacco, 250 candies of that which remained in store from the produce of false weighing, was sent to Mangalore.

40. Besides the embezzlement in the tobacco itself, there is also one to a considerable amount in the charge for servants, some of whom were never entertained and others not fully paid; and there is likewise an overcharge in the disbursements for building godowns. The whole amount of embezzlement, under each of these heads, as already stated, is by the Account No. 4, Appendix A of the Treasury servants, as follows:

Tobacco......................Star Pagodas	1,20,925	27	11
Sibendy or servants..........................	8,877	31	69
Godowns or store-houses..................	1,813	44	44
Star Pagodas	1,31,617	13	44

In order to exhibit more fully the manner in which these charges were made, the accompanying detailed statement has been prepared by the Treasury Gomashta, Narnapah. The following abstract shews the transactions of each year separately.

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	Amount charged in the original Treasury Account.			Amount actually disbursed for Tobacco.			Balance not disbursed, deposited in a separate chest.		
	S. Pags.	F.	C	S. Pags.	F	C.	S. Pags.	F.	C.
Fusily 1220	30,495	20	23	19,749	10	18	10,746	11	35
1221	33,735	41	79	31,333	34	11	2,392	7	68
1222	56,492	28	48	31,850	40	3	25,041	33	45
1223	59,372	11	18	29,572	11	18	30,000	0	0
1224	84,200	0	0	31,454	25	57	52,745	19	23
	2,64,486	13	38	1,43,560	31	27	1,20,925	27	11
Overcharged in the pay of servants......							8,877	31	69
.... in building storehouses.....							1,813	44	44
							1,31,617	13	44

41. From this abstract it appears that Cass Shitty looked with so much confidence to the future benefit he was to reap from the monopoly, that he ventured in the very first year, when it was not yet even introduced into Coimbatore, and was supplied in Malabar by contract, to appropriate to his own use the sum of Star Pagodas 10,746 11 35. It also appears, that in the last year, fusily 1224, he took for himself so great a sum as Star Pagodas 52,745 19 23; and there can be little doubt that, had his career not been stopped, his demand for the present year would have been still higher: for the advances were greater than in any preceding year for tobacco, and he had taken measures to procure one thousand candies from Madura, in order that from the supposed high price of this tobacco he might have the better plea for augmenting the charges.

42. As the accounts of the Treasury could only exhibit the charges and the actual disbursements, and as there was reason to suppose that they did not include the whole of the malversation, it became necessary to get possession of Sita Ram Sing's accounts: but as he had concealed them previous to his absconding, search was made for the accounts of the sorters, by whom all the tobacco was received and valued, and from whose accounts his own were framed. The sorters' accounts* were discovered by degrees, and from them the accompanying abstract has been made, which gives a greater actual disbursement and a greater embezzlement than the Treasury accounts. The difference is owing, on one side, to an actual payment to the servants, and on the other to an overcharge on the carriage of tobacco to Pannami, neither of which were known to the Treasury Gomashta. The following are the embezzlements according to the sorters' accounts :

	Pagodas	F.	C.
From weighing	36,806	32	30
Sorting	45,708	16	74
Pay of Servants	5,413	0	13
Building Storehouses	1,813	44	44
Bullock hire to Pannani and packing, &c.	19,492	31	78
	1,09,234	35	79
Balance against Sita Ram Sing ...	49,029	25	58
	1,58,264	16	37

Among the accounts there is a list of advances by Sita Ram Sing to the Ryots, for tobacco to be delivered this year, amounting to..........	12,119	0	67			
And a charge for reward for seizing smuggled tobacco	443	30	41			
				12,562	31	28

Should

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* The sorters were sworn by the Collector to the truth of these accounts.

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Should this statement be found hereafter, on inquiry by the Collector, to be correct, the total embezzlements in the tobacco department will then amount to	1,45,701	30	9
Of this amount there has been recovered from sorters and retailers	1,788	16	27
Leaving a balance of	1,43,913	13	62
The sum unaccounted for by Sita Ram Sing	49,029	25	38
After deducting the advance of the Ryots...	12,119	0	67
Leaves a balance of	36,910	24	51

which is stated by the sorters' accounts to have been disposed of as follows:

Paid to public servants, private traders, agents, &c., by order of Sita Ram Sing	9,196	21	78
Balance due by Sita Ram Sing	27,714	2	53
	36,910	24	51

43. The sum of Star Pagodas 1,43,913 13 62 comprehends the amount of the embezzlement, as far as it can be ascertained from the accounts of the tobacco servants, but it does not shew the whole; for as the head retailers retained the two pagodas per candy allowed as profit on the home sale and as the subordinate retailers who sold the tobacco to the consumers must likewise have had their profit, it is evident that the whole of this separate profit was illegal. It would, however, be a tedious, and indeed an useless process, to discover the amount, for it would be vexatious and oppressive to collect it.

44. It would be endless to detail the various frauds committed in the monopoly. Among them may be noticed the custom of taking false receipts; for besides those of the Madura tobacco already mentioned, there are no less than two hundred and fifty five, for Pagodas 21,921 14 66, from persons who neither gave tobacco nor received money. The practice of overcharging the bullock-hire to Pannani is another. This has already been rectified by the Collector, who has dispatched 1,862 bullock-loads to Pannani, at two and a quarter rupees per load, instead of three and a half rupees charged by Sita Ram Sing; and the offers of bullocks at the reduced rate have been so abundant, that the only difficulty has been to satisfy the candidates by employing some belonging to each of them.

45. It may be advisable to consider whether it be expedient to continue a system which has been productive of so much fraud, both with regard to the inhabitants and to the consumer, and which has converted the greater part of the public servants into tobacco dealers and smugglers. The only argument that can be urged in favour of its continuance is the revenue which it yields. We are ignorant of its amount in Malabar.' It is estimated by Mr. Warden, under different circumstances, at Pagodas 44,000, 55,000, and 76,928.* In Coimbatore it does not exceed 3,000 pagodas, and is of no consequence compared with the injury which it causes. The Malabar revenue is, however an object of importance; but were it even more so, it would not counterbalance the mischief which it has already produced, and must always produce while it remains on its present footing. By the Regulation for the monopoly, no Ryot can cultivate a smaller quantity than ten maunds. This is itself a hardship to numbers of inferior Ryots, who cultivated less than that quantity, and often not more than one or two maunds. The number of Ryots in this predicament is so great, that the late Collector found it necessary to let five or six Ryots together be included in one pottah to make up the ten maunds. This was still attended with much inconvenience, though of course with less than a total prohibition; and it was also a departure from the Regulation. By limiting the quantity to ten maunds, a partial monopoly is established in favour of the richer at the expense of the poorer Ryots, who cannot cultivate so much.

46. Different

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* Letter to Mr. Garrow, dated 29th May 1810.

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46. Different districts are likewise very unequally affected by the Regulation, some suffering little, and others a great deal by it. The tobacco exported to Malabar is chiefly for chewing, and a much higher price is given for it than for that which is used in the district, which is principally for smoking, though both perhaps are equally valuable when the trade is free. The tobacco used for smoking is of a drier quality, and much of it broken and wasted in moving and sorting. It was formerly, like all other tobacco, sold by the bundle, and as it is now sold by the weight and is very light, it suffers a great reduction in its value. It is in vain to expect that the numerous cultivators of both sorts of tobacco will give up the whole produce to the monopoly without reserving a single leaf for their own use. They often do reserve a little; but whether they do or not, they are harassed with constant visits from the Revenue servants, and frequently obliged to buy tobacco which they do not want, in order to escape the charge of smuggling. Another great evil arising from the system is, that it places the cultivators, in the valuation of their tobacco, entirely at the discretion of the sorters, to be favoured or defrauded at pleasure. Some are paid the full value, others are paid nothing on pretence of the whole being unfit for use; some are paid a trifling price for a small portion and nothing for the rest. One Ryot will serve as an example. He delivered nine hundred bundles; six hundred were called unserviceable and nothing paid; for the remaining three hundred he received fifteen fanams. The value of the whole was about sixteen pagodas. Checks might be established to ensure a fair valuation; but it is probable that they would, in practice, impede the business of the monopoly, without proving effectual. The Regulation provides that the cultivation of tobacco is to be made upon licenses, but it does not limit the extent to which cultivation shall go. If there be no limitation, and Government agree to take the whole produce, the quantity would, in two or three years, be more than double what it could dispose of, and would reduce the profit of the monopoly to nothing. That this has not already occurred has been solely owing to the cultivators being defrauded: let them be paid the regulated prices, and there can be no doubt that the produce will very soon be more than Government can receive without losing by the monopoly. If the cultivation is limited, the distribution of the licenses must be left to the Revenue servants, and a wide field of abuse be opened, by enabling them to favour whatever Ryots they please. No Ryot could be sure of the quantity he is to cultivate, or whether he would be permitted to cultivate at all; and a vexatious interference would be established, far more extensive than in all the land revenue.

47. It would, perhaps, be better that there should be no restraint on the cultivation of this article, and that government should let it be produced freely, and then look for its revenue in some way more easy to the inhabitants than the present. The licenses cannot be extended, without eventual loss instead of gain from the monopoly: they cannot be limited, without injustice in depriving hundreds of the poorer Ryots of the advantage which they have always till of late enjoyed, of discharging a part of their rent by the help of a small tobacco plantation. There is a wide difference between a Government preventing the cultivation of a new article, and of one which has always been cultivated and is one of the ancient staples of the country.

48. The late Collector has stated the difficulty of preventing fraud: that more time is occupied by the tobacco than by all the rest of the revenue, and that he is "forced to exercise his attention and vigilance from the plough up "to the wharf."* This statement alone ought to induce a change of the present system: but a still stronger argument for its overthrow is, that it cannot be continued without serious injury to the inhabitants, nor without corrupting every servant employed in the monopoly, and introducing fraud into every other branch of the revenue; and if, independent of these considerations, it be found that the change may be effected, without even any loss of revenue, there can hardly be any well founded objection to its adoption. In fusilies 1220 and 1221 tobacco was delivered for the Malabar monopoly at Palghaut by contract, and this mode of supply may be reverted to again without loss of revenue, and with great advantage to the cultivators. There does not appear to have ever been any good ground for abandoning it. The Collector was probably influenced

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* Mr. Garrow's letter to the Board of Revenue, 15th September 1814.

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fluenced by the expectation of a saving, but the saving was imaginary; and even if it had been real, would have been dearly purchased by the fraud and vexation which attended it. The contract tobacco was delivered at Palghaut, including every charge except customs, at the rate of Pagodas 13 22 40 per candy of 680 lbs. The expense of transport to Pannani would have been Pagodas 1 3 17 per candy, making altogether the expense of delivery at Pannani Pagodas 14 25 57 per candy. The actual expense of delivery at Pannani, for the last three years, has been as follows:

	Pag.	F.	C.
Fusily 1222, per candy of 680 lbs.......	19	35	2
.... 1223	23	18	34
.... 1224	22	28	5
	3)65	36	41
Average	21	42	14

49. No difficulty could have been found, at the time, in getting the tobacco at as low a rate as this average by contract, had not Cass Shitty been a sharer in the contract, and wished to introduce a system more open to embezzlement. There will now, however, be no difficulty in finding contractors to deliver the tobaccco at Pannani below this average. Under a free competition, there is reason to believe that the price demanded would in no case exceed, and in some be far below it. The offers would, it is supposed, run from seventeen as low as eleven pagodas per candy of 680 pounds, or still lower. This diversity would arise from circumstances by which such offers are always regulated. The contractor who has the least connection with the monopoly servants in Malabar will demand the highest price, because he is aware that in delivering over the tobacco they will exact more than the just weight, with which he must comply, or expose himself to loss and detention, on pretence of its not being yet sufficiently dry. It is well known, that wherever grain is to be stored, the servants of the public department receiving it always contrive to gain by the weight or measurement. It is the same in tobacco, and the Contractor who shares his profit with the monopoly servants can therefore afford to supply the article on lower terms than he who does not. If the contractor were also to issue the tobacco to the retailers in Malabar, he would be the storekeeper himself, and as he would save the loss on weight, which is always incurred on delivering the tobacco to a public department, he would be able to furnish it cheaper than in any other way. This saving alone would probably be sufficient to cover all his expenses, and yield him a fair profit; for the Ryots, in selling their tobacco, even where there is no intervention of authority, give a weight much more considerable than is used in retail.

50. We have received a proposal from some inhabitants of Coimbatore by whom the tobaccco trade with Malabar was formerly carried on, to deliver four thousand candies, of 680 lbs., at Pannani, at eleven and a half pagodas per candy, free of all charges to Government. All that they stipulate for, is an advance of money to distribute to the Ryots, escorts to be furnished to accompany the tobacco, and the prevention of the exportation of any tobacco except their own to Malabar. Their proposal is founded upon the supposition that the Ryots are to cultivate and sell their tobacco freely, and that the exportation of the article shall be open except to Malabar; and also that, in the event of the produce falling short in Coimbatore, they shall be permitted to bring the deficiency free of duty from Madura. There seems to be no cause to fear that they will not be able to fulfil their engagement; and as their offer is above ten pagodas per candy lower than the average charge of the last three years, the saving, supposing the demands for Malabar to be candies 2,149½, would be Pagodas 22,432 9 0.

51. If the tobacco for Malabar is to be supplied by contract, it would be advisable that the contracts should be made solely by the Collector of that province, and that the Collector of Coimbatore should have nothing to do with them, further than forwarding to him such offers as may be received. This is necessary, in order to obviate the frauds always practised in transferring the

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tobacco from officers under one authority to those under another, as well as to convince the Ryots that the sale is free, and that the Contractors are not the servants of Government, and must purchase like private merchants.

52. No interference whatever of the public servants can in any case be necessary to procure tobacco, because a great part of that which is grown in the southern and western parts of Coimbatore is unfit for use any where but in Malabar, has never had any other market, and must always go there. The Ryots of the villages where the first and second sorts of this tobacco are produced, have declared, in opposition to those of all the other villages, that they gain by the present system, because their tobacco being prized in Malabar, and not at home, is always taken for exportation and readily paid for; and as they only received five and six, instead of seven and eight pagodas per candy charged to Government, they will undoubtedly still be glad to sell it at the same reduced prices.

53. With regard to the internal monoply of Coimbatore, the produce, upon an average of the last three years, has been Pagodas 3,399. It might, under better management, have been considerably more.

54. Under whatever form it may be deemed expedient to continue it, whether under licenses including only the principal towns and villages, or comprehending the whole country, it ought not to touch the Ryot directly, either in the cultivation or the sale of the article. The revenue arising from such a system is seen at once; the loss is not; it is only seen indirectly and slowly, in the reduced cultivation, or total failure of many of the inferior Ryots. There is, however, abundant cause to fear that more is lost to the land revenue by the restriction on the cultivation of tobacco, than is replaced by the internal monopoly.

55. The next principal head of embezzlement stated in the treasury account No. 1, Appendix A. is Nuzzeranah, amounting to Star Pagodas 31,343 8 ·35. The collection of it began in 1222, and was continued during the succeeding two years.

56. By nuzzeranah, among the natives of India, is usually meant the fees which are paid on the appointment or succession to public offices, jaghires, &c. The sums which are occasionally paid by tributaries exclusive of their regular tribute, and the contributions which are sometimes levied, in cases of emergency, upon the whole country, by the sovereign himself, independent of the ordinary revenue, as was done by Tippoo Sultan in 1792, to enable him to discharge the demand of the allies for the expenses of the war. This term was probably adopted by Cass Shitty, from the idea that, by giving to the exactions the appearance of a public demand, it would be the more easily realized; and he therefore declared, both verbally and in writing, that it was on account of the Collector, and that the other extra assessments levied at the same time, under different denominations, were for himself.*

57. The triennial lease seems to have suggested to Cass Shitty the plan of the nuzzerana assessment, and the decennial lease furnished the occasion for carrying it into execution. Long before the expiration of the triennial lease he had acquired the confidence of the Collector so completely, that the entire management of the revenue, and the appointment and removal of servants were left to him. Many of the village renters had gained under this lease, and wished to get a new one under the same or more favorable terms. A still greater number had lost, and in order to pay their rents had deteriorated their villages by heavy exactions from the Ryots, and were anxious to obtain a remission in future, much beyond the actual decrease of cultivation. By the reduction of the rent, in 1221, below what the state of the country really required, he served considerably both these classes; and the report of the intended decennial lease, by enabling him to promise them more lasting advantages, rendered it the more easy to persuade them to accede to his demands.

57. The nuzzerana was intended to comprize only what was paid in order to secure a favorable decennial lease; but this was not attended to by the Curnums,

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* Deposition of Aunaviah, Tehsildar of Parundory. Letter of Cass Shitty to Kistna Row, Tehsildar.

nums, nor by some of the Aumildars, and it is therefore mixed in their accounts with other private assessments, in such a manner as to make it impossible to state the amount of each separately. But this is of no consequence, as they are the same thing in fact, however they differ in name. The chief agents of Cass Shitty in settling the nuzzerana, were Aunaviah, the Tehsildar of Parundory, and about thirty-six of the principal Monigars or Potails of different districts. From the amount actually collected in some districts, as well as from Cass Shitty's directions to some of the Tehsildars, it appears that his design was to have fixed it at the rate of one rupee to one pagoda of the land rent: but it was collected at many different rates, from two and a half to fifty per cent. When four or five of these head Potails had agreed with Cass Shitty as to the amount of nuzzerana to be collected from a district, they were authorized by him to levy it, and the Tehsildar was instructed to assist them. The head Potails were not confined to their own district or talook, but were employed on this service in all the districts of Coimbatore. Their influence was necessary, in order to reconcile the other Potails to the measure, as well as their knowledge of the circumstances of the Ryots, in order to determine what villages should pay more or less than the general rate; and as they were promised the lease of several villages in addition to their own on favorable terms, they were sufficiently active in the discharge of this duty.

58. When the nuzzerana was collected, it was either remitted privately to the Treasury and kept separate from the public money, or it was paid in the districts by order of Cass Shitty to his agents for his private trade. When it was not realized soon enough by the ordinary process of collection from the heads of villages, it was in some instances realized at once, by their receiving back from the Tehsildar part of the public revenue actually collected, and returning it immediately to him under the head of nuzzerana, while the balance of the kist was left to be recovered at a future period, and more frequently to be written off as a loss from bad seasons or the death of the Ryots. It is only that part of the nuzzerana which was remitted to the Treasury that is entered in the general Treasury account; that which was paid away in the district is included in another account.

59. While Cass Shitty was engaged in collecting the nuzzerana, he was at the same time levying another private assessment, under the head of monyim or office tax, from the greater part of the Potails of the province. There was, in general, no fixed rate for this demand. It varied according to the ability of the individuals who were to pay it, though a certain per-centage upon the revenue was sometimes adopted for a whole district. This monyim, or official tax, was levied under different pretences: the general one was, the confirmation of the Potails of villages in their official situation. By some Potails it was paid to prevent the rent from being raised, by others to get it lowered; by some because they had enjoyed the triennial lease on favorable terms, by some to get the management of villages which did not belong to them, and by many to secure themselves from being removed in order to make room for strangers. It was meant that this tax should be paid by the Potails, and the nuzzerana by the Ryots: but as most of the Potails threw their own tax upon the Ryots, and as the villages were sometimes unable, and sometimes unwilling to discharge both, the collections did not proceed so fast as had been expected. The difficulty was augmented by the receipt of an order from the Board of Revenue to the late Collector, dated the 2d August 1813, to stop all proceedings in the decennial lease. It was chiefly the assurance of being greatly favoured in the decennial lease, that had induced the head Potails to act so zealously as Cass Shitty's agents, and it was the expectation of being equally favoured that had induced many of the common Potails to enter into his views of levying extra assessments. A considerable part of these were still due, and Cass Shitty saw that their recovery would be rendered doubtful, and his influence be lowered among the leading Potails, by the abandonment of the decennial lease. He knew, likewise, that the execution of this measure would greatly reduce the value of many villages which he had already secured for himself; he was therefore urged, by every motive of private interest, to endeavour to find some way of evading the order, and the plan which he fell upon completely answered his purpose.

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60. The lease had not yet been even begun; but to remedy this inconvenience he instantly summoned the Serishtadar, and directed him to make out a statement immediately of a decennial lease settlement of six hundred and four villages. Recourse was had to a list of all the villages of Coimbatore which had formerly been submitted to the Board of Revenue, with a proposal for a lease settlement, and from it six hundred and four were selected; and after adding to the rent of each what was thought necessary as its share of the increased settlement proposed by the Board, the new statement was finished. The whole of this transaction occupied only three or four days. The list exhibiting the supposed progress in the lease was transmitted to Madras;[*] instructions were in consequence received to prosecute it to a conclusion,[†] and Cass Shitty was thereby enabled to keep his promises to his friends, and to ensure the gradual realization of the nuzzerana and other extra demands. It may seem extraordinary, that after such unusual means had been resorted to, for securing the establishment of the lease, the work should not have been even begun for above six months after. The interval was spent by Cass Shitty in determining what villages he should reserve to himself and those who most zealously promoted his designs, and in settling privately who were to be the future renters of villages, according to the sums they had already respectively paid, or were likely to pay him. The lease which was stated on the 10th September 1813 to have been extended to six hundred and four villages, was not begun till March 1814, nor the first village given away till the 23d April. In June 1813 a proclamation was issued by the Collector, notifying to the inhabitants that it was intended to make a decennial lease settlement of the country, from 1223 to 1232 inclusive, that the rent of the different villages had been already determined upon, and would not be regulated by the razinamah or cultivation agreement accounts, and exhorting the inhabitants to increase their cultivation as much as possible. In March 1814 another proclamation was issued, announcing to the inhabitants that the decennial lease settlement was to commence immediately, and inviting the Monigars or Potails and principal Ryots who were disposed to rent the villages, to put their sealed proposals into a box placed for that purpose at the Collector's house. The settlement was first began at Cangayem, in March 1814. The proposals given in by the candidates did not state the amount of rent to be paid: they merely stated, according to the form which had been circulated, that the candidates were willing to rent the villages on the terms which might be fixed. The box was opened at the period limited for the offers to be given in by Cass Shitty, who with the Moonshey, Gopauliah, and the Writer, Vencatachellia, examined the contents. A list of the candidates was made out, and wherever there were two or more for one village, a mark was made under the name of him who was approved. The list was then carried to the Collector, who put his signature opposite to the names thus marked, and the persons whom they designated were declared renters, and moochilgas taken from them.

61. The fixing the rents without any reference to the offers of rival candidates has the advantage of discouraging intrigue, and preventing the destructive consequences to the prosperity of the Ryots, which often arise from the amount of settlements being regulated by extravagant competitions. But such a system, in order to be successful, supposes a knowledge of the comparative resources of villages, which no public servant is ever likely to possess. The average collection of a long series of years is, no doubt, the best criterion for fixing the rent; but it is not always a safe one, for the average of two villages may be the same, but the one be in a declining, and the other in an improving condition. On the present occasion, however, the not entering the rent in the sealed offers was extremely useful to Cass Shitty; for it would not have suited his purpose to have given all the villages to those who offered the full rent, and those who had done so would not have remained silent when they saw them given on lower terms. By the appointment of renters being made to depend on selection, unconnected with the amount of rent, discussion was avoided, and Cass Shitty found it easy to reserve for himself a number of villages under the names of fictitious renters, and to give to such of the head Potails

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[*] Letter to the Board of Revenue, 10th September 1813.

[†] Letter from the Board of Revenue, dated 2d October 1813.

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Potails as had been useful to him in levying private contributions, several villages in addition to those which had formerly belonged to them.

62. The amount of the settlement during the first five years was limited to Pagodas 5,50,000, and it was to be raised during the last five by an annual addition, so as to make it on the tenth year Pagodas 5,95,000. This arrangement, intended for the relief of the inhabitants and the encouragement of cultivation, was converted by Cass Shitty to his own benefit, by keeping the villages he wished to favour at a reduced rent for five years, and then, instead of dividing the increase equally upon the remaining five, or, where it could be done, throwing it wholly upon the sixth and seventh years, reserving it chiefly for the nine and tenth. It is plain that by such a distribution of the assessments, two villages, perfectly equal in their produce and in all the means of yielding the same revenue, though rated at the same amount on the tenth year, might be made to pay very unequally for the whole period of the lease; and that the one village would hence be much more valuable than the other, and the renter of the favoured village be easily induced to agree to the nuzzerana, or any extra demand. As the sum of Pagodas 45,000 was left to be distributed upon the last five years of the lease, according to the supposed circumstances of the different villages, a wide field was opened to Cass Shitty to serve his friends at the expense of the public.

63. The whole lease was a system of fraud and irregularity; many villages were too highly assessed, and those which were otherwise, paid for the moderation they experienced. The abuses of the revenue servants are so intimately connected with the settlement of the decennial lease, that they could not easily have been understood, without describing at some length the manner in which it was conducted; more particularly as it was the chief, if not the sole cause of the nuzzerana exaction.*

64. The remaining heads of embezzlement which follow the nuzzerana in the Treasury account are small in amount, and require but little explanation. They consist of a balance of cash received from the Commissariat on account of sheep, and not paid to the owners; of cash received from the same department on account of grain, and withheld in the same manner; of stoppages from the allowances for the maintenance of pagodas, and of fines and stoppages from the pay of public servants. These four items together amount to Star Pagodas 2,378 41 44. They are followed by two sums overcharged on the price of paper and the hire of bullocks for the cutcherry, making together Pagodas 858 25 58. By five small sums gained by taking various coins out of the Treasury, and replacing them by others at a different rate of exchange, amounting to Star Pagodas 1,328 11 20, and by an overcharge of Pagodas 460 on the hire of carts employed in carrying the cutcherry baggage. The sums under the different heads of embezzlements in the treasury account make altogether a total of Pagodas 2,14,010 30 40. But it will be seen hereafter that Pagodas 3,464 31 69 must be deducted from this sum on account of disbursements of pay to the tobacco servants, not known to the Treasury servants.

64. From the slightest examination of the transactions in the Treasury, it was obvious that similar abuses prevailed in the districts, and an inquiry into them therefore became indispensably requisite, in order to learn the whole extent of the evil. All peculations of Revenue servants must arise either from the Treasury or collections in the districts. Those at the Treasury there was every reason to believe had been fully disclosed, but those in the districts could not be so completely discovered without examining every individual Ryot respecting his payments of revenue and extra demands for several years past, a minute process which would have occupied a great deal too much time. All that was essential, however, could be ascertained from an examination of the Curnums' accounts in the presence of the Potails; for their accounts, even

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* A curious specimen of the confidence and publicity with which the nuzzerana was imposed was found in the cutcherry at Coligall. It is a paper purporting to be a list of the nuzzerana fixed on each renter by Cass Shitty when he came to make the decennial settlement in fusily 1224. It contains the signatures of the Potails opposite to the sums they were severally to pay. The whole amount is Rupees 14,032, but only Rupees 386 had been collected when Cass Shitty was suspended.

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though not given in their original state, shew every article of receipt and disbursement, except what the Curnum has reserved for his own use, and in some cases what has been appropriated by the Potail to himself. An investigation of the accounts of the Curnum of every village was therefore made, and from them a general account of the collections and disbursements of every description for the last eight years was drawn up. From this account the accompanying statement of the extra collections for the same period, and their application, has been extracted, and the following short abstract is drawn from the statement.

No.		St. Pags.	F.	C.
No. 1	Nuzzerana	83,590	3	34
2	Extra collections for various purposes from the Ryots	62,633	39	27
3	Extra collections for village expenses	19,694	43	74
4	Collections for tank repairs, not disbursed	1,829	9	4
5	Collections for provisions for cutcherry servants	1,386	37	12
6	Collections for tuccavy not received by the Ryots	2,212	1	0
7	Value of sheep and grain delivered by the Ryots not paid	3,877	36	6
8	Bribes to Tehsildars for concealing rents of land, &c.	2,483	18	30
9	Collections of land-rent and taxes concealed	47,299	29	68
10	Gain on the exchange of coins collected from the revenue	924	7	14
11	Produce of unclaimed cattle sold	11	32	12
12	Profit of the village renters under the triennial and decennial leases	16,271	15	21
13	Borrowed by the renters to pay rents and extra demand	23,347	15	55
14	Cash taken out of the collections by the Tehsildars	22,941	14	37
15	Produce of tax on grass lands concealed	11,652	13	21
	Total......Pagodas	3,00,156	1	15

65. The nuzzerana collection, which forms the first head in this abstract, has already been explained. The total amount is Pagodas 83,590 3 34. But of this sum Pagodas 31,343 8 35 were remitted to the Treasurer, Cass Shitty: for the remainder, the Tehsildars by whom it was received are responsible, unless where they have disbursed it by his order, for his private concerns, which is in many instances the case.

66. The second head, amounting to Pagodas 62,633 39 27, is made up of: First, Arbitrary assessments on the Ryots unconnected with their land-rent, at a certain rate, but usually according to their supposed circumstances, and exempting the higher classes from favour and the poorer from inability, and amounting to Pagodas 30,963 31 64. Secondly, Of a tax, in some districts, at a fixed rate for each balla of land, without any reference to its rent, amounting to Pagodas 4,767 41 31. Thirdly, Of exactions of land-rent from the Ryots beyond the sum entered in their pottahs, under various pretences, amounting to Pagodas 23,561 25 49. Fourthly, Of a tax collected in some villages, amounting to Pagodas 3,400 30 43, to enable a number of the poorer Potails to deposit the money which they had stipulated to pay for being continued in office by Cass Shitty.

The third head, amounting to Pagodas 19,694 43 74, is composed of collections made for defraying village festivals, religious ceremonies, and various petty charges, usually borne by the village inhabitants; but the sum is, at least, three times as much as it ought to have been.

The fourth head, amounting to Pagodas 1,829 9 4, arises from balances of money collected from the Ryots on pretence of repairing tanks and water-courses, which works were either never begun, or executed only in part, and at an expense far short of the assessment.

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The fifth head, amounting to Pagodas 1,386 37 12, is the price of provisions received without payment by all the various descriptions of cutcherry servants, which was afterwards made good to the different shopkeepers and Ryots by whom the articles had been supplied, by an assessment upon the country.

The sixth head, amounting to Pagodas 2,212 1 0, is a collection from the Ryots in general, in order to replace tuccavy which had been embezzled, and falsely entered in the accounts as issued to particular Ryots.

The seventh head, amounting to Pagodas 3,877 36 6, is the value of sheep and grain delivered by the Ryots for the public service, the money received for which was retained by the revenue servants.

The eighth head, amounting to Pagodas 2,483 18 30, is composed of bribes paid by the inhabitants to the Tehsildars for concealing a part of the land-rent, and of various taxes connected with it.

The ninth head, amounting to Pagodas 47,299 29 68, is composed of land-rent and a small sum arising from sundry taxes. The whole was deducted by the Tehsildars from the rents actually agreed for by the Ryots, and applied either to their own or Cass Shitty's private use.

The tenth head, composed of gain on the exchange of coins collected in the kists; and the eleventh head, composed of the produce of the sale of unclaimed cattle, are of trifling amount, and require no particular explanation.

65. The twelfth head is made up of the profits of the village renters under the triennial and decennial leases, amounting to Pagodas 16,271 15 21, but these profits exceed this sum. They are suppressed altogether in the district of Darrapooram, in which they were considerable in some villages: in the other districts in which they are omitted, they were, it is believed very trifling. In those districts in which they are exhibited they have probably been brought forward from two causes: the first of which is, that the extra collections were in many villages insufficient to defray the nuzzerana, and other extra demands, and hence, in order to shew how they were satisfied, it was necessary to bring forward the renters' profits which were disbursed for that purpose; the second is, that the Curnums and village renters have, no doubt, frequently suppressed a part of the extra collections reserved for their own use, and in order to conceal them the better have inserted the renters' profits, as if they had been necessary to complete the sum required for the nuzzerana and other private assessments.

66. The thirteenth head, amounting to Pagodas 23,347 15 55, is composed of money borrowed by different heads of villages to pay the private demands of the revenue servants. Much of it, if not all, has no doubt been disbursed in this way, and been added to all the renters' profits, to complete the payments to Cass Shitty and his agents; but it may likewise be remarked, that a considerable part of what is here called a loan will be found to have been realized by assessments upon the Ryots.

67. The fourteenth head, amounting to Pagodas 22,945 14 37, is composed of various sums taken by the Tehsildars out of the public revenue paid to them by the heads of villages. Very little reserve or concealment was observed in this transaction. When the Potail or Curnum brought the kist of his village to the Tehsildar, a fourth, a third, or a half, according to the occasion, was set apart by the Tehsildar, and a receipt given for the remainder to the Potail, who was left to make good the deficiency by an extra assessment, or if that proved ineffectual, to report it as a balance due by poor Ryots. Nothing can afford a clearer proof than the publicity with which such proceedings were carried on, of the corruption which pervaded every gradation of the revenue servants in Coimbatore.

The last head is the produce of a tax on grass lands, paid chiefly by strangers.

The total of extra collections, under all these different heads, is ....Pagodas	3,00,156	1	15
The profit of the village renters is the only article, exclusive of the collections from land and taxes concealed, which			
Carried over......	3,00,156	1	15

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Brought over.........Pagodas 3,00,156 1 15
is not in fact an extra assessment upon the inhabitants:
it amounts to 16,271 15 21

The remainder...Pagodas 2,83,884 30 74
is the amount which appears from this statement to have been drawn from the country in the shape of extra assessments, and almost entirely within the last five years. It may be said that the collections for village festivals, &c. and the money borrowed by the Potails, cannot be regarded as forming any additional burden upon the inhabitants, because they were always accustomed to defray voluntarily among themselves the expense of festivals and other village ceremonies, and because the money borrowed will be repaid to the lenders. But the answer to this inference is, that the sum entered on account of village ceremonies is most probably in addition to the usual amount, and that the money entered as a loan has chiefly, if not entirely, been raised by assessments upon the inhabitants. It is also to be remembered that the Curnums' accounts, from which the statements referred to have been framed, have not been checked by comparing them in the villages with the reports of the Ryots, and that though they shew the peculations of the superior revenue servants they conceal much of their own. Of a few villages the Curnums' accounts have been compared on the spot with the declarations of the Ryots, and the annexed abstract shews how much they suppressed.

Difference between the Accounts of Curnums and Inhabitants.

Villages.	Extra Collections, as per Curnums' Accounts.			Extra Collections, as per do. of Inhabitants.			Increase.		
	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.
Keeranuttum	809	13	52	1,411	3	17	511	34	45
Valaumcoorchey	85	32	10	698	42	79	613	10	69
Boalamanputty	45	22	39	593	42	47	548	20	8
Nursepoor	23	35	29	188	17	53	164	27	24
Caulaputy	199	16	72	1,399	98	78	1,140	22	6
Coligall	202	3	30	397	36	24	195	32	74
Total...	1,455	33	72	4,630	1	58	3,174	12	66

68. These villages, however, are not to be looked upon as a correct specimen of the country in general. They are extreme cases, into which the clamours of the Ryots compelled us to make a particular inquiry. Yet as there are other villages from which similar information was received, into which the want of time precluded a minute investigation, and as, from the same cause, no rigid inquiry into the extra collections of the head Potails employed as the agents of Cass Shitty has been instituted, there is ample ground to conclude that the collections of extra revenue not brought to account by the Curnums is not less than from sixty to eighty thousand pagodas. Trifling extra collections are always made by the Potails and Curnums for the village expenses, but they are seldom carried to any great extent, unless by collusion with the cutcherry servants. An inspection of the extra collections during the last nine years will show how they increased with Cass Shitty's influence. They were as follows:

		S. Pags.	F.	C.
Extra collections in fusily	1216	289	42	44
Ditto,	1217	1,625	33	17
Ditto,	1218	3,981	25	47
Ditto,	1219	5,798	21	43
Ditto,	1220	10,346	37	17
Ditto,	1221	67,618	30	58
Ditto,	1222	86,763	16	24
Ditto,	1223	57,831	29	66
Ditto,	1224	65,899	34	20
	Total......	3,00,156	1	15

69. It

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69. It appears from the above abstract, that in fusily 1216, the year in which Cass Shitty came into office, the extra collections, which were only Pagodas 289 42 44, rose in 1222 to Pagodas 86,763 16 24.

70. Having shewn the amount of the extra collections, we shall now endeavour to explain how they were disposed of. The accompanying statement, taken principally from the Curnums' accounts, shews the detail of their appropriation. Of this statement the following is a short Abstract.

Disbursements from the Extra Collections.

		Pagodas.	F.	C.
1	To Cass Shitty, Treasurer	54,483	6	49
2	To Serishtadar, Jeeven Row	2,225	23	59
3	To the other servants of the Collector's cutcherry	4,543	15	9
4	To Tehsildars	1,04,935	14	48
5	To the other servants of the Tehsildar's cutcherries	13,994	7	64
6	To the Custom servants	88	31	38
7	To Sita Ram Sing, Superintendent of tobacco monopoly	2,850	41	72
8	To Police Darogahs and Peons	2,827	29	3
9	To the Court servants	865	33	60
10	To tank repair servants	1,377	13	69
11	To tank repairs	82	4	65
12	To gentlemen's servants	799	3	27
13	Supplies to troops	1,837	32	20
14	12,536 Sheep, not paid for,	1,771	41	29
15	To Potails' batta, &c.	11,013	27	25
16	To Curnums	455	22	55
17	To village expenses	24,968	21	52
18	To Collector's cutcherry and Cass Shitty's people	9,018	21	59
19	Total charges	2,70,749	1	14
20	Balance due by the Potails	29,407	0	1
21	Total extra collections	3,00,156	1	15

71. It will not be necessary to enter minutely into all these different heads of expenditure, because many of them are sufficiently explained by their titles. In the receipts of Cass Shitty are included the profits of the villages, ninety-six in number, which he held for himself under the names of pretended renters, and the nuzzerana collections. A part of the nuzzerana was paid directly to Cass Shitty by some of the head Potails, and the rest, as well as the rents of his villages, was remitted through the Tehsildars. The receipts of the Serishtadar, Jeeven Row, arise from the produce of villages which he was permitted to hold by Cass Shitty, and from collections for a marriage and occasional expenses. When it is considered that the receipts of this man, the principal revenue servant, were Star Pagodas 2,225 23 59, while those of Cass Shitty were Pagodas 54,483 6 49, a judgment may easily be formed of the influence which they respectively exercised. The receipts of extra revenue by the Tehsildars are the amount of what was paid to them by the Potails without knowing its subsequent distribution; but of the whole sum of Pagodas 1,04,935 14 48 the Tehsildars assert that they paid to Cass Shitty Pagodas 68,784 15 21. Their statement is probably not far from the truth; for though, from their numbers amounting to forty-four, there has not been time to examine thoroughly more than two or three of them regarding their payments to Cass Shitty, yet from a full examination of Aunaviah, the leading man among them, in the presence of Cass Shitty, there is little room to doubt the general truth of their declarations. Aunaviah was the chief agent of Cass Shitty in the extra collections, and was therefore employed in realizing them in two or three districts, and in assisting and directing the exertions of the Tehsildars in as many more. By a reference to the Statement 1, Appendix A, many Tehsildars will

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be found to have been employed in two or more districts on the service of extra collection. In a few instances it was occasioned by their having been too useful to have their exertions limited to one district, but in more it arose from their being mere instruments of Cass Shitty, who were removed from district to district, in order to involve their proceedings and accounts in confusion, and to prevent peculation from being traced to its true source.

72. The receipts of the tobacco Superintendent, Sita Ram Sing, are composed of the profits of twenty-eight villages which he was allowed to hold under other names, of money extorted from Ryots accused of concealing tobacco, and of bribes for various petty services.

73. The receipts of the Judicial servants are Pagodas 865 33 60; and of the Police servants, Pagodas 2,827 29 3. Their actual receipts have undoubtedly been much more considerable; but the dread which the inhabitants in general, as well as the Curnums, entertain of their power of harassing them in various ways, deter them from complaining of their exactions. Those which are entered in this account will be found chiefly in Darrapooram, formerly the court station, and the neighbouring district of Caroor.

74. The charges for articles furnished to Europeans and their servants, and for supplies to troops, were not paid to the owners, but the value was probably, in many instances, received by the cutcherry servants and withheld: indeed, there is a balance in the Treasury account against Cass Shitty for the non-payment of supplies to troops, &c. The number of sheep taken from the inhabitants without payment by the Revenue servants, both for the public service and private use, is 12,536.

75. The disbursements from the extra collections to Potails is Pagodas 11,013 27 25. This was paid to the head Potails employed in collecting nuzzerana and other extra assessments. It is entirely independent of their receipts as village renters or for village expenses, and there is reason to believe that they have paid the greater part of it to Cass Shitty, but are unwilling to appear as informers, until they are compelled to it by being called upon to refund. The head of village expenses comprehends all the usual charges on account of festivals, religious ceremonies, charities, and a vast number of other items too minute to be described, and many of them altogether unconnected with the actual village charges. No separate assessment was made for the village expenses: they were defrayed from the mass of extra collections made for other objects. After deducting from the village extra collections the whole of the disbursements, there appears to be a balance of Pagodas 29,407 0 1 in the hands of the Potails. Some part of it may be the fair profit of their leases; the rest is what is due to Government. But great caution will be necessary, on the part of the Collector, in endeavouring to realize it, because many of the Potails have little property beyond their agricultural stock, never expected to be called upon for the balances, and most likely cannot pay them, without ruin to themselves and injury to the cultivation of the country.

76. If the amount of the village extra collections be considered, it will not be difficult to understand why, for some years past, the balances should have so much accumulated, and the revenue so greatly declined.

				Pagodas.	F	C.
The balances of revenue outstanding, from fusily 1216 to 1224 inclusive, are				70,174	18	10
If we take the sum adopted by the Board of Revenue as the limit of assessment during the first five years of the decennial lease, viz. Pagodas 5,50,000, and reckon it as the proper standard by which the settlement might have been regulated after the termination of the triennial lease, or from 1221 to 1224 inclusive, the total revenue for four years will be	22,00,000	0	0			
The actual settlements within the same period have been	20,56,194	21	0			
Carried over				70,174	18	10

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	Pagodas.	F	C
Brought over......	70,174	18	10
Estimated decrease of revenue, from fusily 1221 to 1224......	1,43,805	24	0
Total loss of revenue from decrease and balances	2,13,979	42	10
The total extra collections from 1216 to 1224, after deducting the renters' profits and the village expenses, are...............	2,58,916	9	22
Excess of extra collections above loss of revenue	44,936	12	12

But even these extra collections do not comprize the whole of the private exactions from the Ryots, for they do not shew the loss sustained by the Ryots from being compelled to deliver their tobacco at a reduced price fixed by the purchaser. This loss was very considerable, and though it does not appear as a collection, it was so in fact with regard to the Ryot. Extra collections, too, invariably press heavier upon the country than an equal amount of revenue, because they are not made with the same attention to regular kists, and the convenience of the inhabitants. The whole of the extra collections in Coimbatore are, properly speaking, a portion embezzled from the regular revenue, and diminishing it in a greater degree than their own amount, by the irregular manner in which they are levied. The various denominations under which they have been collected is a mere deception of accounts. They are all, with very few exceptions, drawn from the regular revenue. They are made up of money taken out of the village kists, after collection, by the Potails and Tehsildars, of tuckavie not issued to the Ryots, of the rent of land concealed, of balances reported irrecoverable, of actual extra collections from the Ryots in one year, and making it up to him in the next by suppressing a part of his rent, and sometimes, besides all these, of deductions of a sum struck out of the village or district cultivation accounts before they are transmitted to the Collector's cutcherry.

77. It has been shown in the accounts of extra village collections and disbursements, that the sum of Pagodas 54,483 6 49 went to Cass Shitty. This sum includes his receipts both from his own, and from all other villages. Some observations upon his own seem necessary, with a view to shew how, by turning the decennial lease to his own advantage, he precluded every chance of realizing the assessment of the public revenue. He begun to take villages in fusily 1218, and held four under the triennial lease; in fusily 1221 he took fifty-six more, in 1222 he took twelve, and in 1223 he took twenty-four, in all ninety-six. The average of seven years' collections from these villages, by which the late Collector was directed to regulate the decennial lease settlement, is Pagodas 59,485 0 78, or about one-tenth of the rental of the whole province. By the acquisition of these villages he became one of the greatest landholders under the Madras Government, and with an advantage that other landholders have not, for by holding his possession in the names of different individuals, all dependent upon him, he was able, while his influence lasted, to take the profit for himself, and to make the loss, when it occurred, stand as a balance against the Ryots or the nominal renter. In some of his villages the profit was very great, in others it was moderate, and in a few there was none, and occasionally a loss. Whatever his inclination might have been, he could not venture to reduce the assessment so far as to leave him a high rate of profit in all, because he was sensible that such a reduction, joined to that which had already been made in the villages of the other Revenue servants, and his numerous agents among the head Potails, would have rendered it impossible to pay the public assessment in any one year of the lease, and might have induced an investigation which it was his business to avoid. This reason also concurred to keep his profits lower than he wished. Some of the villages which he selected had formerly yielded a much greater rent than now, and he expected to have been able to restore them to their former condition, but was disappointed in his views by the want of Ryots and the ravages of elephants; other villages of little profit were taken, in order to secure the future possession of them to new Potails, who had paid him for their appointment, and hoped, by holding their office ten years under his protection, to render it hereditary in their respective families. But Cass Shitty looked to his villages rather as a merchant than as a landholder,

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landholder, and hence, even where they yielded little or nothing as rent, his drawback was compensated by the benefit which accrued to him as a trader, from the increased facility which his situation as renter afforded him of monopolizing their produce.

78. Had the decennial settlement been lowered equal to the abatement made in the rents of the favoured villages of Cass Shitty and his friends, there would have been little room for any fear respecting its realization; but by attempting to keep up the full settlement authorized by the Board of Revenue for the whole province, while a considerable reduction was allowed to nearly one-fifth of all the villages, its collection was rendered impracticable. From the accounts in the Collector's cutcherry, it appears that the amount of the decennial settlement sanctioned by the Board of Revenue is,

On 1,175 villages rented, ...Pagodas	4,69,578	24	33
On 340 villages not rented,..........	1,45,465	2	79
Making together, for fusily 1232,..........Pagodas	6,15,043	27	32

The decennial settlements actually made by the late Collector are, according to the moochilkas of the renters of 1,175 villages, ...	4,75,278	20	0
Estimated settlement of 304 villages not rented..........	1,45,465	2	79
Total......Pagodas	6,20,743	22	79

But there are many of the rented villages which cannot pay even the lease assessment of the present year, and which would fall short of the full assessment in fusily 1232, by at least Pagodas 25,000. In the villages not rented the deficiency in the estimated settlement would probably amount to Pagodas 20,000, making altogether a decrease of Pagodas 45,000. It is true that there are resources in the favoured villages to make up a considerable part of this deficiency, but these are not available under a lease; and moreover the existing deficiency would be augmented during the lease, because the over-assessed villages, from being continually pressed for rents which by their engagements they were bound to pay, but could not discharge, would decline more and more every year.

79. The accompanying statement (No. 11 A.) contains a list of Cass Shitty's own villages, and shews the amount of the collections from them of every kind, and their appropriation; but as these villages are included in the statement made from the Curnum's general account of village extra collections (No. 6 A), the same explanations which have already been given of the various heads of detail apply to both, and it will therefore be unnecessary to repeat them.

80. Some of Cass Shitty's villages were managed on his account by their Potails, who received their official allowances in land or money, and paid him the extra produce: others were held for him by head Potails, to whom he had promised a share but gave none of the profit: others were placed under servants of his own brought from other provinces, to whom he paid a monthly allowance; and the whole were superintended by the Tehsildars of the districts in which they were situated, who received private instructions from him respecting the disposal of his share of the produce. Of his villages, ninety-one are rented and five not rented; and though he held them upon a low settlement, he never paid it up in any one year. The amount of the settlement, from

fusily 1218 to 1224 inclusive is ....Pagodas	1,67,552	38	30
and of his payments of revenue	1,59,938	0	17
Leaving a balance oustanding, of	7,614	38	13

But as a revenue servant he is to be considered as answerable, not merely for the balance of a fraudulent settlement, but for the whole profits, after deducting the village charges and the embezzlements of public servants; and the following abstract shews the amount.

Gross

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Gross produce of 91 villages rented from 1218 to 1224, Pagodas	1,15,429	21	29
Ditto of 5 villages not rented, ditto	78,922	48	68
Total...	1,94,352	19	17
Deduct payments of revenue	1,59,938	0	17
Balance of produce	34,414	19	0
Add extra collections	15,011	29	53
Total extra produce and collections	49,426	3	53
Of this sum there was paid to Cass Shitty ... Pagodas	17,772	0	23
To various public servants and village charges	20,240	27	22
And there remains a balance on the Potails and Curnums of ...	11,413	21	8
Pagodas	49,426	3	53

By a reference to the detailed account (No. 11 A), for the particulars of the disbursements, it will be seen that the same depredations upon the revenue by every public servant in every department were committed in Cass Shitty's villages as in the rest of the province. He countenanced the exactions of the Aumildars, because he partook of them himself; but both they and the Potails collected more than he knew of, because the disorder and rapacity of which he had given the example descended through every gradation to the lowest Revenue servant.

81. In order to shew how Cass Shitty derived other advantages from his villages besides those of a mere landholder, it will be sufficient to give a short account of the manner in which his affairs were conducted in Annaumullah, one of the largest of these villages. The chief part of the produce of that village arises from the land under a large tank, the rent of which was paid in kind. Of the rice thus received, he directed the greater part to be issued to public servants, at a price from fifty to one hundred per cent. above that of the village. From 1221 to 1224 there were issued as follows:

For Tank Repairs.

To Seeneevasa Row	2,500	salgas	at 2 rupees.
Ram Row	3,900	do.	at $1\frac{3}{4}$
Seevagooroonautha Reddy	2,800	do.	at $2\frac{1}{4}$
	9,200		
To Sita Ram Sing, for bullock-hire	3,100	do.	at $2\frac{1}{2}$
Public servants	7,200	do.	at $1\frac{1}{2}$
	19,500		

The village price during the same period was,

In fusily ... 1221	14 anas	to 1	rupee.
1222	1 rupee	to $1\frac{2}{16}$	
1223	1 do.	to $1\frac{1}{4}$	
1224	15 anas.		

The rice for tank repairs was given to the workmen and their families, and charged as money in part of their wages. That which Sita Ram Sing received was given to the bullock-drivers employed in the tobacco department, and charged in the public accounts as money paid. That which was issued to public servants was received by all descriptions who were too poor to pay ready money. It was repaid by instalments from their monthly pay, and though it was given in advance, he did not venture to charge them so high as the tank-diggers.

82. From what has been seen of Cass Shitty's attention to every source of private advantage to himself, it was not likely that the monopoly of sandal-wood should escape his notice. It must have been one of the first things that occurred to him as a fit object of mercantile speculation, for as early as fusily 1216, before he had acquired much influence in the country, he contrived to get

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get the monopoly into his own hands. It had formerly been carried on at the expense of Government, but in the month of December in that year the management of it was consigned to Munnar Kistnam Shitty, who engaged to cut and deliver the sandal at certain villages near the Ghauts free of all expense, Government receiving for its share all the pieces of the best sort that should correspond with the appointed sample, and he receiving for his own use all the inferior sort in lieu of all charges and profit; and he was also to be allowed two and a quarter pagodas per candy, for transporting the sandal-wood from the depôt villages to Bhowani. Though the pottah was in the name of Munnar Shitty, it appears, from his own deposition, and the testimony of several of the people employed with him, that Cass Shitty was the real contractor, and that he was himself nothing more than a servant upon a monthly pay of eight pagodas, and did not even know of the pottah's being made out in his name until he was apprized of it by Cass Shitty.

83. The terms of the engagement by which all the sandal-wood rejected in consequence of its inferior quality became the property of the contractor, must have led to great fraud, in despite of any precaution against it; but where the contractor and rejector were in fact the same, every check upon it was removed, and the result was, what might easily have been foreseen, the rejected pieces were often as good, sometimes better, and always, from their superior number, more valuable than those given to Government.

84. The sandal-wood, when prepared, was sent from the different depôts among the hills upon bullocks, and the part of it which belonged to Government was delivered to the Collector at Bhowani, and that which was reserved for the contractor was carried to store-houses which he had at Corachi upon the Caveri, about two miles above Bhowani, and in the village of Karungulpolliam in the district of Eroad, upon the same river, from whence it was sent down in boats towards the coast for sale, and some was sent across the country to Palghaut. The business of the nominal contractor was merely to superintend the cutting of the sandal, to pay the workmen, and to send it down the Ghauts. For this purpose he had a small establishment of Peons, and three accountants, who kept the accounts of the twelve depôts under one head accountant. This head accountant was Sita Ram Sing, who was found so useful an instrument, that Cass Shitty transferred him, in fusily 1221, to the more important department of tobacco. The contractor's concerns with the sandal-wood ceased as soon as it was dispatched. That part of it which was supposed to be his, was received at Corachi by Vydelinga Pilla, a servant employed by Cass Shitty, on a monthly pay of four pagodas, in carrying on his private business. This man had the sole direction of the sandal-wood, not only below but above the Ghauts, where the contractor could do nothing without his instructions, which were sometimes sent direct to him, but more frequently to the Tehsildar. His orders, as Cass Shitty's agent, were obeyed by the Tehsildar as readily as if he had been his private servant. In one of his last letters to the Tehsildar, when there was some alarm about an inquiry, he tells him that the present state of things cannot be expected to last, and reproaches him as having been encouraged by the appearance of the times to neglect his late orders. The Tehsildar, in answer, vindicates himself from the charge of having been at all governed by the appearance of the times.

85. It is not to be believed, that not only the nominal contractor but the Tehsildar would have yielded implicit obedience to the orders of an individual not holding any public situation, if they had not been pretty well satisfied that he acted for Cass Shitty, the real contractor. Every person employed in the sandal department corroborates the statement of Munnar Kitsnam Shitty, that he was a servant on eight pagodas a month, and that all the profit went to Cass Shitty. One of the head bullock-men, Chinam Naig, who was employed during the whole period of the monopoly in carrying the sandal-wood to Bhowani, deposes, that on two different occasions having gone forward to inform Vydelinga Pilla of the approach of his bullocks, he was carried by him to Cass Shitty's house, where he heard Cass Shitty direct him to deposit the Government sandal-wood in the Treasury, and to send the rejected to Corachi; and he also deposes, that he has himself carried pay for Munna Kistnam Shitty from Bhowani.

86. As

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86. As no doubt remains of Cass Shitty's having been the real sandal contractor, the profit which he derived, or more properly speaking the loss which the public sustained from the transaction, ought to be charged against him. The amount, as exhibited in the accompanying statement (No. 12 A.) is supposed to be Pagodas 55,082 15 44. The documents from which this account was prepared were produced by Narniah, one of the three accountants employed at the depôts (Karkhanahs) above the Ghauts. On his being questioned respecting the sandal, soon after the arrival of Mr. Sullivan, he brought a fabricated account, evidently made for the purpose of corresponding with that which had been written under the direction of the contractor, Munnar Kitsnam Shitty. But being told that he would be held responsible if the true accounts were not produced, he went to Ardenhilly in Mysore, where the house of Putabramiah, one of the depôt accountants, was, and brought from thence an account kept of the sandal by "Putabramiah," and the other accountant "Geeria," both of whom are since dead. It is contained in a "Curtam," a kind of black book, in which the natives write their accounts in slate. It reaches to the period when the cutting of the sandal was suspended in 1222; and the account for 1224, when the cutting was renewed, was in Narniah's own possession. Narniah had himself kept accounts in paper for the whole of the first period; but in May (Chyte) 1814, Vydelinga Pilla wrote to the Tehsildar to send him to Corachi, where he was kept in restraint and his accounts demanded. He requested to be permitted to keep them for his own security, but was compelled to give them up. The Curtam account is in the hand-writing of both of the other Gomashtas, but chiefly in that of Putabramiah, who had charge of the depôt at Iggaloor, where the contractor resided and all the accounts were brought. It does not give the detail of daily transactions, but it shews the whole quantity of sandal cut and dispatched, specifying the number of pieces and maunds, and was probably drawn up from the lists given to the head bullock-men of the quantities of public and private sandal forwarded on their different parties of bullocks. It wants the account of Davaroyputnum, the smallest of the depôts, which has been supplied by means of the head bullock-men.

87. In calculating the value of the sandal embezzled, the inferior sort is charged at three-quarters of a pagoda per maund, the average price at which some of it was sold in the neighbourhood of Bhowani, and the superior sort, corresponding with the standard sample, at one pagoda per maund. The balance due by Cass Shitty, according to this estimate, is as follows:

			Pagodas.	F.	C.
Total quantitity of superior kind of sandal	33,117 maunds.				
Deduct quantity delivered to Government	14,435$\frac{14}{16}$				
	18,681$\frac{2}{16}$	at 1 pagoda per maund	18,681	5	50
Total inferior sort received by the contractor	59,556$\frac{3}{4}$	at $\frac{3}{4}$ ditto	44,667	25	25
	78,237$\frac{14}{16}$	Pagodas	63,348	30	75
Deduct charges of cutting, bullock-hire, &c.			9,085	36	52
			54,262	39	23
Deduct pay of the contractor's establishment			1,335	43	0
			52,926	41	23
Add value of 180 bottles of sandal oil		Pagodas 385 32 11			
Cash advanced from the Treasury for charges		1,384 0 0			
			1,769	32	11
Total balance		Pagodas	54,696	28	33

88. The profits derived by Cass Shitty from his extensive trade, though they cannot exactly be classed either as embezzlements of revenue or exactions from the Ryots, had in fact the same operation as these would have had, both upon

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upon the revenue and the Ryots, from the manner in which his trade was conducted. He not only traded in all the chief products of the country, but employed all the influence of his office, and compulsion wherever it was necessary, to secure to himself as great a share of the trade as was possible. His dealings in ghee, however, excited more general discontent than in any other article, because they either interrupted or stopped altogether the business of the merchants who had always traded in it. It is probable that he carried on this trade at an earlier period than fusily 1222 (1811-12), but it was not till that year that he made use of the public servants to force the principal part of it into his own hands. An order was issued by the Collector, dated the 21st August 1812, to prevent any person who had not taken out a pottah for his soornadayum (professional or house tax) from trading in any article. A second order, dated the 6th September 1812, declares that it was not intended to restrain trade, and that it may be carried on whenever pottahs are received. It could not surely have been necessary to lay a temporary restraint on the trade of the country, in order to make the traders pay the usual professional tax. But with whatever view this measure might have been adopted, it served effectually the purposes of Cass Shitty; for as the opinion that its object was to assist his trade became pretty general, it enabled him, by raising difficulties about giving the pottahs and by stopping commodities at the custom chokies, to compel the dealers to give up to him a part of their trade for the sake of retaining the rest.

89. His designs were also favoured by a change in the tariff which took place at this time. From 1808-9 to 1812-13, the tariff by which the duty on ghee was levied had been Star Pagodas 68 30 per hundred marcals. In July 1812 it was raised to Star Pagodas 144 30, and in October to Star Pagodas 250. The present market price of the district is not more than Star Pagodas 120: the usual price is about Star Pagodas 100. It is evident that the exorbitant tariff of 250 pagodas tended to discourage the trade of the inhabitants, and to throw more of it into the hands of Cass Shitty. The increased tariff, added to their being obliged to furnish ghee to him at a low rate, left them hardly any profit; but as Cass Shitty purchased at a low compulsory price, and evaded, in a great degree, the payment of the customs (from the servants in that department having been in general appointed by himself), he could suffer no inconvenience by the tariff, that was not fully compensated by the facility which the distress of the other traders gave him, of augmenting his own monopoly.

90. Between August and October 1812, Cass Shitty sent agents to every district to purchase ghee on his own account, and he wrote at the same time to the different Tehsildars to give them all the assistance in their power. The process observed on this occasion in all the districts was nearly the same as that in Cheoor, which, according to the information given by all the principal dealers, was nearly as follows: The agents on their arrival ordered all ghee to be sealed up and not to be sold without leave, and that all that had been dispatched for Mysore should be stopped at the Bhowani or the custom chokies. The Tehsildars sent Peons with Venkut Naigue, one of the agents, to bring all the ghee merchants from the villages to the cutcherry, where he told them that they must sell only to the agents, and that if they did not they must give penalty bonds not to trade in ghee. Some agreed; others objected to those conditions: but after being kept ten days under Peons, the whole at last consented to deliver annually to Cass Shitty a certain quantity at a fixed rate. The quantity was nearly one-half the amount of their trade, and the rate was from one-fourth to one-third lower than the market price. The better to make them fulfil this compulsory engagement, the agents wrote to the heads of villages, directing them to prohibit the Ryots from selling ghee to any other dealers than those who supplied Cass Shitty.

91. Some of the merchants who had gone to Mysore to sell their ghee, and who were absent during these transactions, having on their return waited on Cass Shitty to complain of the impediments thrown in the way of their trade, were told they would be permitted to carry it on, provided they delivered him a certain quantity of ghee annually at a reduced rate, and paid him likewise one and a quarter Canteray fanam on each bullock-load of the quantity deliverable

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able to himself. One half fanam of this tax was to defray the expense of a silver bull which Cass Shitty meant to present to the Trinomala pagoda, the remaining three-quarters were to pay the charges of three choultries which he had ordered to be erected. The merchants found it necessary to comply with these terms, and their example was followed by all the ghee traders, and also by many of the traders in other articles. The collections on account of the bull, as far as they have been ascertained, amount to Pagodas 463 10 34. The bull himself has been attached among Cass Shitty's property by the Collector, and is now at Bhowani: and it would, perhaps, be most advisable to let him be sent to Trinomala, as the inhabitants who paid for him are desirous that this should be done.

92. The principal market to which the ghee, when collected by the Tehsildars and agents, was sent was Calicut, where Cass Shitty had a partner, named Balsami Shitty. This man states that the whole quantity received there, from March 1813 to May 1815, was 1,562 bullock-loads, the profit on which he estimates at Rupees 34,684: that he was entitled, as partner, to one-third, and that Cass Shitty took the whole and also seized his accounts.

93. Cotton was another article in which Cass Shitty carried on a considerable trade. In a letter from the Board of Revenue, dated the 24th September 1812, the Collector was directed to encourage the cultivation of cotton, by advances to the Ryots, to enable the Commercial Resident to obtain a quantity, amounting to one thousand five hundred candies, in each of five succeeding years, on account of the investment for China. Agents were employed for this purpose, and advances were made to them amounting to Pagodas 11,657. These agents were, as usual, the Tehsildars and private Gomashtas of Cass Shitty.

94. From the letters of the late Collector to the Commercial Resident at Salem, dated 9th April and 1st June 1813, it appears that reports had been spread, that it was intended to monopolize the cotton, that the Ryots had been intimidated, and had in consequence taken only a very small advance, that the season having been unfavourable the crop had failed. As no mention is afterwards made of the investment, it was probably relinquished, from the difficulty of providing the quantity required. But this difficulty is explained by Cass Shitty having himself entered into the trade, as is obvious from his letters to Nayan Chitty, an agent whom he employed in most of his private concerns. In a letter, dated the 29th of November, he directs him to collect some advances made to the Ryots for cotton; to receive three thousand pagodas from the district Sheristadar, and advance it occasionally for cotton to the Ryots; to make the Tehsildars issue orders to the Ryots to sell their cotton to him only; and he concludes with instructions about his own villages, grain, tobacco, pepper, and ghee. In a letter to the same person, dated 29th December 1812, he desires him to take five thousand rupees from the cotton money on account of ghee; and in a letter, dated 18th August 1814, written by his son, Verasawmy Chitty, this same Nayan Chitty is directed to remit the proceeds of the cotton sale, and sell more, as the price is favourable.

95. The objections made by the Ryots seem to have arisen from the prohibition against their selling any part of their cotton without leave, and from the well-grounded apprehension of being obliged to part with it at a price below its value. The difficulties were magnified by the agents, because as they had seen from a short trial that the trade would be advantageous, they wished to convert it into a private concern, but supported by public authority, as if it were still carried on for the benefit of the Company. Of the advances, therefore, only a very small part was immediately, when collected, returned to the Treasury, and as late as the 25th October last Pagodas 7,330 12 67 were still outstanding. On that day one of the agents, named "Seenwas "Pillay," paid into the Collector's Treasury Pagodas 2,770 39 45, leaving a balance of Pagodas 4,565 18 22 to be accounted for by Cass Shitty. This balance is placed against him: because it is perfectly clear that the trade, after being shut to the Company, was kept open for him, and carried on with the public money, while he still endeavoured to impress the inhabitants with the opinion that the purchases were for Government. It is stated by a dealer, that all the cotton brought one day to the bazar of Konakapooram was stopped by

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the Tehsildar, and taken for Cass Shitty, at nine and a half rupees, when the price was eleven and a half rupees per load. There are letters from him to Nayan Chitty, his Gomashta, as late as the 19th October 1814, directing Government cotton to be collected; and among his private accounts there are four entries, in 1814-15, making the sum of Pagodas 949 8 2 from the sale of Government cotton.

96. The cotton advance does not appear in the public accounts as a disbursement, and there are two other sums which have been disbursed without being entered in the public accounts: both were paid to Cass Shitty. One was for lottery tickets, and amounts to Pagodas 206; the other was for the purpose of making up one hundred carts, and amounted to Pagodas 1,261 1 69. Only fifty carts were made up, and were employed by him in the carriage of sandal and other articles of private trade.

97. Cass Shitty was engaged in two indigo-works, for which the plant was supplied by the aid of the public servants. The Tehsildars looked out for land favourable to its culture, and advanced seed to the Ryot. If the crop turned out well, the produce was sent to the indigo work, and the Ryot was paid what was deemed sufficient: if it failed, the value of the seed was repaid to Cass Shitty, and the rent of the land discharged by an assessment upon the village; but the rent was also sometimes exacted from the Ryot, or left as a balance outstanding.

98. Cass Shitty also caught and sold elephants. The pits were dug by the inhabitants without receiving any thing for their labour, and the elephants were often fed at their expense; but it was sometimes made good to them, either from the revenue or extra collections of the village.

99. A quantity of salt was last year brought from Malabar and sold in Coimbatore under a supposed contract; and as no part of the proceeds were brought to the public account, there can be little doubt of Cass Shitty's having been a sharer in the profit. No contract can be traced by the Collector, or any authority given for concluding one. On the 10th of November 1814, the late Collector submitted to the Board of Revenue a proposal for supplying Coimbatore with sea salt by contract; and he mentioned, at the same time, his having received, as an experiment, twenty garce, at forty-two pagodas per garce, which having been retailed at sixteen seers the rupee, had yielded a profit of Pagodas 302 38 44; but no disbursement or receipt for this salt is to be found in any public account. On the 18th September 1815, the Board of Revenue sent instructions to the Collector respecting the proposed contract submitted by his predecessor; but, in the interval, one hundred and twenty-five garce of salt, under the rowannahs of the Collectors of Malabar and Coimbatore, had been brought into the country. By a letter from the Collector of Malabar to the Board of Revenue, it appears that this salt is part of a quantity of one hundred and thirty-nine garce delivered by him to a person supposed to be a contractor, and who has complained to him that he has received only Rupees 10,000, and that Rupees 10,448 are still due to him; but nothing is known to the Collector of Coimbatore or his official servants of any contract for salt. No contract or document respecting it exists: had there been any such, it would have been produced by the pretended contractor.

100. This one hundred and twenty-five garce of salt, which by a difference of measurement became one hundred and thirty-five garce, was lodged in the store houses of Coimbatore, and up to the 12th January last, one hundred and twenty-eight garce were sold for Rupees 25,699$\frac{6}{16}$. Of this sum the Collector secured Rupees 10,441$\frac{2}{61}$, on the people employed in the sale stating it to be Government property. No public account has been received of the balance; but Sita Ram Sing, the superintendent of the tobacco monopoly, directed 10,000 rupees to be paid on account of it in Malabar; and it appears from the deposition of Soobroy Chitty, the principal tobacco sorter, and the person by whom the salt was sold, that the produce, both of the salt and tobacco sales, were mixed, and issued indiscriminately by Sita Ram Sing.

101. It would be a waste of time, and would answer no purpose, to pursue Cass Shitty's trade in almost every product of the country through all its details. All that is here intended is to give a general view of its nature, and prove

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prove the injury which the country must have sustained from a trade carried on by such unwarrantable means. The manner in which the grain produced in his own villages was issued, at a rate nearly double its real value, to tank-diggers and bullock-men employed in the public service, has already been explained; but his trade in grain and other articles was not confined to his own villages, but reached to every part of the country, and whether managed for him by private agents or the Tehsildars, was always supported by official influence. The Tehsildars found it easy to force the Ryots to sell their produce cheap, by pushing them for payment of their rents. They sometimes advanced money from the collections in their hands to a Ryot owing a balance, received it back immediately in payment of this balance, and at the same time took a bond from him to repay the amount in grain, at a price much below that of the market.

102. From a statement delivered by "Vencatamaniah," a private agent of Cass Shitty, but appointed second Tehsildar of Caroor, to give him greater weight as a trader, it appears that he acted with several other Tehsildars in Cass Shitty's private business; that they dealt in a great variety of articles, and that on one occasion they purchased from the Ryots a quantity of oil-seed, grain, and dholl, for Rupees 4,589½, when the market price was Rupees 9,179. The trade of all his other agents was conducted upon the same principle, of uniting in one person the trader and the Tehsildar, in order the more effectually to extract a profit from the distress of the Ryot.

103. Although the trade carried on by Cass Shitty gave as much occupation to every Revenue servant as his public duties, and though it was notorious to all the inhabitants, many of whom felt the evils of it in their private concerns, yet Cass Shitty, when called upon by order of the Board of Revenue to answer some charges preferred against him last year, says in his defence, dated the 15th April 1815, "I resolutely deny this charge of employing the public servants "in my private business, and positively of trading at all." Notwithstanding this declaration, when he was questioned, in October last, by the Commission, relative to the nuzzerana money, in presence of Annauyah and several other Tehsildars by whom it had been remitted, he acknowledged his having received the greater part of it, but asserted that it had been derived from his own funds, which the Tehsildars had in their hands on account of his trade; and he took some credit to himself for having, as he said, sold grain to the inhabitants at a moderate rate in a time of scarcity.

104. He had two houses of trade, one at Coimbatore and the other at Bhowani; and as it was known that the disposal of large sums of the public money could only be learned from his private accounts, it became an object of importance to discover them. Those of the house at Bhowani, which contained the sandal monopoly and other transactions, have not been found; but a part of those of the house at Coimbatore, embracing only the period from February 1814 to September 1815, were secured. Even in this short period the dealings amount to above Pagodas 76,000.

In a single entry there is a sum of Pagodas 22,258 1 41, on account of trade, to Vydelinga Pilla, his Gomashta at Bhowani, who superintended the sandal and other concerns.

105. In the course of this report the extra collections from the inhabitants and the embezzlements of the public servants have been shewn: but as they are contained in a number of different statements, two statements, comprehending the whole, have been drawn up, in order to give the better general view of their amount. The second of these statements is merely an abstract of the first. The following is the amount of each of the principal heads.

	Pagodas.	F.	C.
Extra collections from the villages	3,00,156	1	15
Embezzlements in the tobacco monopoly	1,43,913	13	62
Ditto .... in tank repairs	86,903	44	34
Ditto .... in the sandal monopoly	54,696	28	33
Ditto sundry receipts from the Treasury	8,199	12	9
Star Pagodas	5,93,869	9	73

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Among the extra collections there is a sum of Pagodas 24,968 21 52 for village expenses, of which the greater part must be remitted to the inhabitants, because these expenses are usually made good by voluntary contributions among themselves. But, on the other hand, there is little doubt that a full examination of the Ryots themselves would add seventy or eighty thousand pagodas to the present amount of extra collections.

106. With regard to the tobacco embezzlements, we are persuaded that their full extent is not yet known, and that they will be increased by further investigation. The embezzlements in tank repairs are composed of two sums; one of which, amounting to Pagodas 44,000 29 17, is charged against Cass Shitty; the other, amounting to Pagodas 42,903 15 17, is charged against the superintendents of the repairs. This last sum is the amount by which the malversation, according to the estimates of the village Curnums, exceeds that stated in the account of Narnapah, the Treasury Gomashta. But it has already been observed, that the Curnums' estimates are only, in some cases, founded upon actual accounts, and that they may, in many instances, be erroneous, either from enmity or ignorance. It is therefore probable, that an accurate investigation, on the spot, into the amount actually expended on each tank, will make a considerable reduction in the balance estimated by the Curnums; but the full amount ought to stand against the Superintendents, until it shall be proved that they are entitled to remission, either by the production of the accounts which they have hitherto concealed, or by future inquiry.

107. The manner in which the sandal account was prepared has been explained. The quantity is taken from the accounts of the Curnums employed in the department, and the value estimated according to the prices reported to have been paid for some parcels sold at Bhowani. These accounts may have entered much of the inferior sort as standard sandal-wood, and may have overrated the value; but they ought to be adopted, until they are proved erroneous by Vydelinga Pilla, the manager for Cass Shitty, returning and producing the original accounts.

108. The mode in which the extra collections and embezzlements have been distributed is so fully exhibited in the accounts themselves, that any further explanation, beyond a few general remarks, seems unnecessary. Cass Shitty, as the principal director of these malversations, has engrossed the chief share of the produce for himself, as appears from the following abstract.

	Pagodas.	F.	C.
Receipts from extra village collections	87,162	6	16
Ditto...... the sandal-wood monopoly	54,696	28	33
Ditto...... repairs of tanks	44,000	29	17
Ditto...... the tobacco monopoly	1,36,261	40	50
Ditto...... sundry receipts from the Treasury	8,199	12	9
	3,30,320	26	45

The following are the particulars of the receipts from the Treasury.

For Cotton	4,565	18	22
Bandies	1,251	1	69
Lottery tickets	206	0	0
Paper	145	32	12
Carriage of money	212	38	46
Gain on exchange	1,328	11	20
Carriage of cutcherry accounts	490	0	0
Pagodas	8,199	12	9

109. Cass Shitty, when examined by the Commission on the 26th and 27th of October, respecting the embezzlements stated in the account of the Treasury Gomashta, denied having appropriated any money to his own use; but admitted that he sent from the Treasury, partly from his own money kept in a separate chest, and partly from the public chest, Pagodas 2,04,000, but asserted that this money was employed in trade, and whatever was public was replaced.

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replaced. He denied all knowledge of any fraud in the tobacco monopoly or tank repairs, and of what had become of the original accounts He maintained that the payments of nuzzerana were all on account of private advances made by him for trade; that he traded in cotton, grain, ghee, oil, and other articles, and that both the advances and recoveries were frequently made by the Tehsildars At this very time, when he was professing his ignorance of frauds in the tobacco monopoly and of the original accounts, he was employing emissaries to dissuade Anunthiah, a Gomashta in that department, from giving information, by an offer of one thousand pagodas; and of this sum Pagodas 738 21 6 were actually delivered, and have since been recovered by the Collector. One Runga Reddy, a native of the Carnatic, and security for thirteen thousand pagodas taken by Cass Shitty from the Treasury, was present when a person named Vencattasoobba came and told Cass Shitty that Anunthiah had given accounts of only thirty thousand pagodas gained by the tobacco, instead of more than a lac, and that if Cass Shitty would give him one thousand pagodas he would write no more. The great wealth which Cass Shitty had acquired from a long course of peculation, enabled him to lavish money on every person whose silence it was his interest to secure, and from his consenting to pay a thousand pagodas to a tobacco writer receiving only three pagodas monthly pay, there can remain no doubt that he employed similar means to tempt the servants in that and other departments to suppress information. Seeneevasyen, one of the superintendents of tank repairs, who after engaging to give a true account of the actual charges, has since desisted, on pretence of ignorance, as well as several others of the late Revenue servants, have unquestionably been amply rewarded.

110. While Cass Shitty was in office, his private dealings were so intermixed with the affairs of revenue that it was difficult to separate them. Only a few confidential Tehsildars and private agents understood them: and in order to increase the difficulty, and conceal them the more effectually, the other Tehsildars were rapidly changed from district to district, or dismissed. Such a system could not be conducted without a constant correspondence between him and the Tehsildars; and, accordingly, there is reason to believe that more order were written to them on his private than on the public affairs. They were s numerous, that he found it advisable to direct the Tehsildars to return hi letters at the end of every month; and in cases of neglect, in this point, h threatened them with dismission. An authority so unlimited furnished hir with the means of concealing or fabricating accounts at discretion; and sinc his suspension he has endeavoured, by bribery, to accomplish the same end and most probably is still actively pursuing the same course.

111. We have now stated the extra collections and embezzlements, of al kinds, by the servants of the late Collector, as far as we have been able t ascertain them, from the information of the inhabitants and such document as have fallen into our hands. The system by which the public servants wer converted into private agents, and the public money every where employed i trade, involved the revenue accounts in so much confusion, that very littl could be learned from them; and by the frequent dismissal or removal o Tehsildars from one district to another, the disorder was so much increased that at last all the various extra collections, the balances of former years, an the receipts of current revenue, were mixed in one mass, and disbursement made from it without distinction under whatever head the demand was mos pressing. Hence it is impossible to discover, without examining the Ryot themselves, what part of the balances reported outstanding are actually due b them; but there is reason to believe that it is very trifling, and that the rest has been collected and disbursed by the Potails and Tehsildars for private objects.

112. The revenue might, undoubtedly, in every year since the termination of the triennial lease, have equalled the Board of Revenue's estimate of Pagodas 5,50,000. Neither the drought, though considerable, nor the fires, nor the epidemic, assigned as causes of its fall, had any material share in keeping it down for so long a period as four years. None of the seasons were very bad, and some were ordinary ones; the fires were frequent, but not more so than sometimes occurs in other districts in dry seasons; the epidemic was par-

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tial, and not more fatal than it often is in every district so extensive as Coimbatore. The returns of the casualties were not confined to those of the epidemic, but included all deaths from whatever cause, and formed, in fact, a complete bill of mortality. The number of deaths is stated at 22,451 in sixteen months, which in a population of 600,000 souls is no very unusual mortality.

113. The real causes of the decline of the revenue were the rigid exaction of the settlement in the last year of the triennial lease, from many of the poorer Ryots; the combination, in 1221 and 1222, to keep down the decennial lease by diminishing the cultivation, the parties and dissentions in villages occasioned by removing the Potails and selling their offices to others, the partiality in distributing the assessment of villages, the numerous private exactions and the singular and violent manner in which they were often levied. These exactions have been heavy, and of larger amount than is yet known. They will probably be found, whenever there is time to institute an inquiry respecting them among the Ryots, to exceed, by sixty or eighty thousand pagodas, the sum brought forward in the Curnum's account, No. 8, Appendix A. It is true that, in many cases, the Ryots who paid them were allowed an abatement of rent in the ensuing year, but this seldom compensated for the inconvenience and loss with which the immediate exaction was frequently attended. But after making every allowance for such compensation, there is abundant reason to believe that at least one-third of all the Ryots in the province have paid private assessments, exclusive of their full rent, without any equivalent remission. The village Toties have suffered even more than the Ryots: those belonging to the northern division when paid in money seldom receive one-half, and since the order in 1809 for restoring to them their old service lands in lieu of pay, they have in general received nothing, for their pay has been stopped, and in place of their old land waste has been assigned to them. The restoration of their old service lands will reduce the revenue by a sum nearly equal to their whole rent; but no consideration of this kind ought to have any weight, in preventing so valuable a class of men from being reinstated in their hereditary possessions.

114. Besides the causes already noticed, the ravages of elephants and other wild animals have tended to diminish the revenue. In the district of Sattiamungul, land which yielded a revenue of above thirteen thousand pagodas when the country came under the Company's Government, is now lying waste. Elephants are now numerous in places where they were never seen before that period. This arises from the great establishment formerly kept up for catching them for the service of the Mysoor army having been discontinued, from the numerous garrisons of Peons who repressed their inroads having been disbanded, and from the disarming the inhabitants as a measure of police.

115. Another cause from which the revenue has suffered, was the mode adopted in making up the decrease occasioned by lowering the survey assessment on the dry lands of the southern division of the province in fusily 1216. In that year the land under cultivation was 51,931 ballas, assessed at Pagodas 87,234: the assessment was reduced to Pagodas 54,902. In consequence of this reduction, the cultivation of 1217 is stated to have increased to Ballas 1,23,470, or Pagodas 1,17,079; and in 1218 to Ballas 1,36,563, or Pagodas 1,27,846.

116. The ordinary effect of a reduction of assessment is not all at once to produce a great increase of cultivation, but rather, in the first instance, to encourage the Ryots to bestow more pains on the cultivation of the land already under the plough, and then, from the means which they derive from more abundant crops, gradually to extend their cultivation. It is not to be imagined that any reduction of the assessment could, in a single year, increase the cultivation from 51,931 to 1,23,470 ballas. Had the land been given to the Ryots rent-free, they could not have found within the seasons either stock or labour to make such an extensive addition to their cultivation. The true explanation of this apparent increase, as given by the Ryots themselves, is, that when the assessment was lowered they were obliged to take waste to make up the deficiency, and to pay the full rent for that part of their own land which they kept for pasture, and which, by the custom of the country, paid only one-third or one-fourth of the standard. Very little of this new land was cultivated the first

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year, except by some of the more substantial Ryots, and even they did not bring all that they occupied into cultivation for some years. Much of the rest never was cultivated, and as the rent was exacted from the Ryots, it has acted upon them rather as an increased than reduced assessment, and as they must be permitted to throw up this land, it will occasion some temporary diminution of revenue.

117. On the whole, the country is in a worse state than it was eight years ago; but the decay of its resources is not so great, as appears from the Revenue accounts of the last five years, nor such as a few years of attention may not restore. It is not at all surprising that it should have suffered, when it is considered how long it was under the controul of Cass Shitty. In 1219 his influence was complete. No person but himself and Gopauliah, the moonshee, and a writer, were permitted to interfere in business: this exclusion extended even to the Serishtadar. Every appointment and removal was through Cass Shitty: he received money from every public servant, and peculated from every possible source; he traded in every thing where profit could be got, by employing authority and abusing confidence: he regarded the country as his shop, and its produce as destined for the benefit of his trade. This trade was carried on with the public money, through the agency of the public servants, and more letters seem to have been written by the Tehsildars about his private concerns than about the revenue. He was not satisfied with using the public servants merely to aid his own trade, but employed them to stop the trade of others; he was himself the principal contractor and dealer, under various names, in every article; and he has not done more mischief by his own peculations, than by instigating those of every Revenue servant in the country, far beyond what they even thought of, and by rendering universal the practice of concealing and falsifying accounts.

118. Abuses so extensive, and requiring so many agents to carry them on, could not long remain undiscovered: they have, in fact, been perfectly well known for some years, and spoken of with very little reserve among the inhabitants. They were stated, both to the late Collector and to Government, by petition; but their very extravagance, their being so much beyond all ordinary transactions of the same nature, might have been the cause of their not being credited.

119. Arnachellum Moodely, a writer in the late Collector's cutcherry, in an address to him dated the 16th May 1810, states, that he had already informed him that Cass Shitty had committed embezzlements to the amount of about a lac of pagodas. It appears from an extract of the proceedings of the zillah court of Darrapooram, dated the 26th May 1810, that a petition had been presented by the Government vakeel, praying that Arnachellum Moodely and Cass Shitty might be summoned, and summary inquiry made into the charges of embezzlement, but that the court did not think they had any authority to make the summary inquiry demanded. At the time when this charge was made Cass Shitty had taken from the Treasury above Pagodas 20,002 8 41 for his own use.

120. In the proceedings of the zillah court of Coimbatore, dated 11th November 1813, a copy of a petition presented by Tirmul Pilla, a native of that province, against Cass Shitty, is ordered to be transmitted to the Collector. This petition states distinctly every head of abuse which then existed: the exactions for lowering the settlement for the decennial lease, the embezzlements from the Treasury, from the sandal monopoly, from Cass Shitty's own villages, and profits from trade in ghee and other articles, and estimates the whole of these different heads at Pagodas 4,26,000.

121. It cannot be supposed that the sums specified are accurate, but they are as much so as could be expected without access to accounts: and the manner in which these frauds were carried on is so distinctly described, that had the slightest investigation been made at the time, the whole must have come to light. A petition containing nearly the same details by one "Samy "Chitty," and dated the 27th January 1814, was presented to the Governor in Council, Lieutenant General Abercromby, and soon after Tirmul Pilla proceeded to Madras, and delivered to Government a petition, stating the

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amount of Cass Shitty's malversations at Pagodas 5,30,000. The increase of the sum in this petition, beyond that in his former one, arises from the embezzlements having been carried on during a longer period, but it still falls short of the truth.

122. The Board of Revenue gave repeated instructions to the Collector to inquire and report upon the subject of their petitions, and in their letter of the 30th May 1814 they express their desire that "he should hold out to the people his "anxiety to sift the conduct of each of the servants accused." This inquiry was, however, prevented by the bad health of the Collector, and by the discovery that the charges against Cass Shitty had been fabricated and presented by the instigation of a cabal of the zillah court servants; and as these servants were soon after brought to trial, by order of Government, for a conspiracy, the Collector deemed it proper to suspend all inquiry into the conduct of Cass Shitty, until it should be proved by the trial in court, whether the charges brought against him were the work of a conspiracy or not. The trial established the fact of its existence: but after all it was nothing more than a conspiracy to make men tell the truth. The court servants were at variance with those of the revenue, and as they saw that the Ryots were too timid to complain of the evils which they suffered, they had recourse to indirect means to promote their disclosure.

123. An examination of Tirmul Pilla, and of some inhabitants who accompanied him, induced the Board of Revenue to recommend an inquiry into the matter of his petition, and as he has been the principal, if not the sole instrument, in bringing forward to public notice the malversations of the Revenue servants in Coimbatore, we beg leave to recommend his being remunerated for his persevering exertions. Natives who, from whatever motive, undertake the task of exhibiting well-founded charges against the Revenue servants of a Collector for exactions and embezzlements, ought, even upon the principle of economy, to be amply rewarded, because such charges will never be received from the Ryots themselves.

124. It is well known that the great body of the Ryots will submit to extra assessments as long as they can pay them, rather than seek redress from the courts. The average rent of each individual is not ten pagodas, and it is easier for any one of them to pay five pagodas, or fifty per cent. more, than to leave his house and neglect his fields, in order to attend a court of justice. There cannot be a stronger proof in support of this observation than the occurrences in Coimbatore for some years past, where, though at least thirty thousand Ryots have paid extra assessments, and numbers been compelled to part with their sheep and cattle without any compensation, very few complaints have been preferred to the zillah court, though the Judge is acknowledged to be a most active and zealous public servant; and yet, in the space of a few months, the present Collector has received from the same Ryots some thousands of complaints.

125. When grievances become general, and are not attended to by the Collector, the Ryots are accustomed to quit their villages and remain assembled in large bodies during the day; but these assemblages, or "cootums" as they are called, are perfectly harmless; their only object is to shew that they feel themselves injured and want redress, and this is their ancient mode of making a general remonstrance. One of these assemblages took place in the year 1812, and was dispersed by the acting magistrate. Some of the police servants were found to have instigated it; but unless there had been real ground for complaint, their instigations would, most likely, have been unsuccessful, for the Ryots scarcely ever assemble except when pressed by some evil, such as general over-assessment or ill usage. When the "cootum" assemblage fails in its object, the Ryots usually have recourse to some public servant out of place, like Tirmul Pillah, whom they depute to represent their grievances to higher authority, and maintain, during his absence, by subscription.

126. When it is considered that the extra collections in Coimbatore have been going on for several years, that they have been paid by twenty-five or thirty thousand of the inhabitants, and that of all this number probably not twenty have ever sought redress from the courts, it is impossible to

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resist the conclusion, that our institutions are inefficient, and that the same abuses, to a greater or less extent, must prevail in every province under this Government.

127. It is in vain to say that the courts are open, when the conduct of the Ryots, in not applying to them, shews that they regard them as shut. No argument to the contrary can have any weight, when opposed by the general feeling of the people. The opinion that the Ryots can be protected by the courts seems to be founded in a want of attention to their circumstances and their character. It has already been observed, that they will rather submit to injustice than seek redress from our tribunals. This is owing partly to the expense that must be incurred, but the same thing would happen were there no expense at all. The loss of time, and their habits, so little adapted to the waiting on legal forms, would keep them away. But even if, in every instance of extra assessment, the Ryots were to complain, the Judge could afford so little redress, compared with the magnitude of the mischief, that it would hardly prove any check to it, for in less time than he could get through one case, a hundred new ones might be provided for him. The decision of a cause necessarily requires time, but in one day the greater part of the Ryots of a village or a district may be compelled to pay an extra assessment by the order of a renter or a Tehsildar. If a Ryot complain and gain his suit, the renter pays the cost, and three times the amount of the illegal exactions; but this does not affect him, he makes the village pay his damages, and the family of the complainant, perhaps, a larger share than the rest.

128. The idea that these oppressions can be diminished by the courts might have some foundation, if the state of society in Indian villages in any way resembled that which is found among the nations of Europe, or if the Ryot would, like the farmer of England, resist any demand beyond his fair rent. But this is so far from being the character of the Ryot, that though he sometimes clamours, he seldom resists exaction, but goes on paying one extra tax after another, till he has nothing more to give. His submission is the effect of long habit, and arose at first from the authority exercised over him by the head of the village, and has more recently been confirmed by his perceiving how insignificant the power of the courts to protect him is, in comparison with that of the renter or Revenue servant to injure him.

129. In villages where the Ryots are substantial and nearly equal in circumstances, or where the population is composed principally of Bramins or Mahomedans, extra collections are less frequent; but notwithstanding these exceptions, the description just now given is applicable to the condition of the Ryots in nearly the whole of the territories under the Madras Government.

130. The renter of a village or the Tehsildar of a district may levy impost upon impost from the Ryots, reduce them to poverty, and diminish the revenue. There is no power in the state that can prevent him. If he does not more frequently avail himself of the means in his hands to oppress the Ryots, it is not in consequence of the operation of our laws, but of causes entirely unconnected with them. He is restrained by the fear of eventually ruining his own fortune by the impoverishment of the Ryots, by motives of humanity, and sometimes by a regard for his character.

131. Previous to the introduction of the Judicial code, the Ryots were not left entirely to the mercy of the personal character of their immediate superior: the Collector had authority to inquire into all undue exactions without waiting for complaints, and to collect and repay the amount to each individual, without any other process than a short verbal examination. This is the way in which all native governments endeavour to hinder extra collections, and it is the only one by which they can be kept within bounds, under our own.

132. If such authority were vested in the Collector, it is evident that he could afford to redress the Ryots at once; that he could in one day, when the inhabitants of a village were assembled, and the Curnum was present with his accounts, settle all claims respecting over-assessment, and that instead of every Ryot who demanded justice being obliged to enter a suit, it would only be necessary for the renter or proprietor to bring a suit against the Collector, if he had been made to refund unjustly. It is not likely that a Collector would

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often be found to enter into a troublesome investigation, in order to cause money to be refunded to Ryots who had no just claim to it. But even if the case did sometimes occur, a renter or proprietor of an estate is much better able to seek redress in the courts against the Collector, than the Ryot is against him; and the business of justice is comprehended in one suit preferred by the renter, instead of one or two hundred by the Ryots.

133. Instead, however, of giving to the Collector this power, by which alone the Ryots can be secured in their properties, we open to them courts to which they will not go; and in addition to placing them in such a situation as to exclude them from redress, we have increased the facility of oppressing them by the servant Regulation. When the Collector could dismiss his servants at discretion, he was not always able to restrain their abuses. But instant dismissal, the only check he had upon them, is taken away by this Regulation. He may suspend them, it is true; but he cannot do more, without the sanction of the Board of Revenue. Their influence among the Ryots, and their means of committing malversations, have grown up in proportion as their removal from employments has been rendered more difficult; and as their pay has been lessened within these few years, their temptations to dishonesty are augmented while they are fixed firmer in office.

134. The only effectual remedies for these disorders are to increase the pay of the higher classes of native Revenue servants, to repeal the servant Regulation as far as it regards the Revenue department, and to empower the Collector to investigate and determine all cases of extra collection and embezzlement, and to recover the amount by summary process.

135. The prohibition of distraint, without the permission of the Collector, as recommended by the Honourable Court of Directors, will go a great way in securing the Ryots and under-farmers from unjust demands. But as undue exactions can often be carried to a great length without having recourse to distraint, it is obvious that, in order to prevent them, a more ample jurisdiction must be given to the Collector.

136. The present system, as exemplified in the transactions in Coimbatore, renders the oppression of the inhabitants, and the embezzlement of the public revenue so easy, that unless it is considerably modified, it must gradually waste the resources of the state. It is true, that a fertile country enjoying uninterrupted peace may long resist the pressure of many unfavourable circumstances, without decline; but it would be unreasonable to expect that it could ever make any general and material progress in improvement, while the great body of the Ryots, on whom its prosperity depends, and from whom all our revenue is drawn, is virtually out of the protection of the law.

137. It was not our intention to have taken any notice of the customs, because an investigation of the abuses in them could not have been made, without interrupting more important matters, and occupying more time than all our other inquiries. It was also foreseen, that as all the principal servants of the department had absconded with their accounts, the investigation could only proceed at intervals, according as the accounts or servants might be found, or as traders now absent might return and be examined as to the duties they had paid; and it was therefore deemed most advisable to leave the inquiry to be pursued at leisure by the Collector.

138. During a period of a few days, however, that we remained at Colliagal, waiting while the papers connected with this report were copying, a short examination was made of the management of the customs in that district, and the result proved, as was expected, that abuses prevailed in as great a degree in that as in the other branches of revenue. Cass Shitty followed the same plan for concealing the custom accounts as had been observed with regard to those of the tobacco monopoly and tank repairs. He removed them from the controul of the Tehsildars of districts and placed them under a separate department, at the head of which was a Tehsildar of customs, who resided with him at the Collector's cutcherry, and was governed in every thing by his orders.

139. He appointed the servants to every chokie or station in the country. They were usually strangers from the Carnatic, and after they had answered his

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purpose for a few months they were dismissed, with a view to hinder any connected information from being obtained by future inquiry. Some of them, who were more immediately connected with himself, were suffered to remain longer, and among these was Sunjevee Shitty the husband of his wife's sister.

140. This man was appointed, in February 1812, to the management of one of the three custom chokies in Colliagal, and in September 1813 the whole were placed under him. He absconded with his accounts in September last, but had previously embezzled the following sums.

	Pagodas.	F.	C.
Customs of bazars and villages privately rented	512	3	34
Taxes on betel gardens collected, Pagodas 288; embezzled	204	0	0
From customs on cloth, by concealing the produce of all the finer sorts	719	31	0
Taxes on the looms of Pariars not entered in the accounts	857	6	34
Duty on one hundred bullock-loads of Cass Shitty's ghee remitted	100	0	0
Receipts from the private renters of seven bye-roads	411	19	18
Extra collections at the Talwaddee chokie, at the rate of three-quarters of a rupee on each bullock-load of ghee, and one rupee on each bullock-load of cloth	1,714	12	68
Extra collections on account of Cass Shitty's silver bull intended to be given to the pagoda at Trinomala	463	10	34
Bribe from the oil-dealers for remitting the tax on oil-seed	37	35	65
Pagodas	5,019	29	13

141. It appears that at the chokies of Hunnoor and the Cusbah an extra duty was levied of half a rupee on each bullock-load of ghee. The amount cannot be ascertained until the Collector returns to Bhowani and examines the rowannahs (or passes); but it is supposed that it will not be less than Pagodas 2,000. The whole of Sunjevee Shitty's embezzlements, therefore, from one chokie, for a period of two years and five months, and from the other two for a period of two years, will amount to about Pagodas 7,000; and as the Government receipts from the same chokies, for the whole time of four years, have been only Pagodas 8,022 11 75, his receipts in equal times have been greater than those of Government.

142. There is too much reason to believe that the frauds in all the chokies throughout the collectorate have been nearly in the same proportion, and that the malversations which have been shewn to have been committed in every other department have also prevailed to a great extent in that of the Dewestan or Pagoda establishment. But as many of the accounts have been destroyed or concealed, and as many of the servants employed are absent, some months at least must elapse before the Collector can possibly procure a tolerably accurate account of the embezzlements in the customs and the Dewestan.

143. It is not, however, only to these, but to all other heads of embezzlement, that the Collectors inquiries must still for a considerable time be directed. Much yet remains to be ascertained in the tank repairs, in the tobacco monopoly, and in the extra collections.

144. A full investigation of the tank repairs will, we have no doubt, prove that though Cass Shitty did not venture, previous to fusily 1218, to take openly in the Treasury for his private use the money destined for that object, he yet received the greater part of it privately from the Superintendants of Repairs to whom it was issued. A tedious examination must also be gone through of all the suspended Tehsildars and other Revenue servants, in the presence of the Curnums and Potails, in order to discover what portion of the extra collections they have respectively received; and when it is recollected, that in addition to all this, the whole of the revenue management has long exhibited a scene of the most perfect confusion, another year, at least, must pass, before it can be expected that any thing like order can be re-established.

145. The documents referred to in this report are made up into three Appendixes, marked A, B, and C. A. contains the statements and accounts; B. depositions

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depositions, principally upon oath; and C. translation of original letters of Cass Shitty and his agents.

We have the honour to be, with much respect, Right Honourable Sir,
Your most obedient humble Servants,
(Signed) THOMAS MUNRO,
J. SULLIVAN, Commissioners.

Caliagala,
26th February 1816.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 13th September 1816.

The President records the following minute:

President's Minute. 12 Sep. 1816.

I have to express my regret, that various important and intricate subjects which have lately been before Government, and have engaged a great portion of my time and attention, have prevented me from bringing sooner under the particular consideration of the Board the report which was received from the Commission appointed to investigate the system of fraud and mismanagement, that has produced such injurious consequences in the district of Coimbatore.

The Commission have not given any opinion, nor examined the extent to which the late Collector of Coimbatore (Mr. William Garrow) has been implicated in the corruption of his servant, Cass Shitty, further than by negligence in the controul of the department, or through inability arising from the effects of long protracted indisposition, which finally proved fatal. The investigation of this part of the subject, however, appears to me to be highly important, not only to the justification of the character of Mr. Garrow, if he was innocent, but also to the honour and best interests of the service.

The report of the Commission has been transmitted to the Board of Revenue, in order that they might be enabled to adopt the measures necessary towards checking the abuses which prevailed; and I now propose that, previous to any further proceedings on the part of Government, that Board be called upon to furnish, for our information, their observations upon the report of the Commissioners, and their opinion respecting the measures best calculated to promote the ends of justice, to recover the property which may have been embezzled, and to secure the interests of the Company.

Fort St. George, (Signed) H. ELLIOT,
12th Sept. 1816. Ect. Council.

Approved and ordered accordingly.

Ordered, in consequence, That the following letter be dispatched to the Board of Revenue.

To the President and Members of the Board of Revenue.

Gentlemen:

Letter to Board of Revenue, 13 Sep. 1816.

The report received from the Commission appointed to investigate the system of fraud and mismanagement, which has produced such injurious consequences in the district of Coimbatore, was communicated for your information, under date the 10th May last. From it you will have perceived that the Commission have not given any opinion, nor gone into any examination, as to the extent to which the late Collector of Coimbatore, Mr. William Garrow, has been implicated in the corruption of his servant, Cass Shitty, further than by negligence in the control of the department, or through inability, arising from long protracted indisposition, which finally proved fatal. The investigation of this part of the subject, however, appears to the Governor in Council to be highly important, not only to the justification of the character of Mr. Garrow, if he were innocent, but also to the honour and best interests of the service. With this view you will furnish your observations on the report of the Commission, and your opinion respecting the measures best calculated to promote the ends of justice, to recover the property which may have been embezzled, and to secure the interests of the Company.

I have the honour to be, &c.

Fort St George, (Signed) D. HILL,
13th September 1816. Secretary to Government.

EXTRACT REVENUE LETTER *to* FORT ST. GEORGE,
Dated the 22d May 1818.

Revenue Letter to Fort St George, 22 May 1818.

Letter from, dated 5th January 1816.

(Par. 144 to 149.) Refer to proceedings connected with the discovery of extensive abuses in the district of Coimbatore.

Par. 85. WE have perused, with the deepest concern, the proceedings referred to in these paragraphs, as well as the report (transmitted in your subsequent letter of the 26th September 1816) of the Special Commission, consisting of Colonel Thomas Munro and Mr. John Sullivan, which you very properly appointed, in September 1815, to examine into the state of the district of Coimbatore.

86. The report of the Commissioners, bearing date the 26th of February 1816, discloses a scene of malversation, fraud, and embezzlement, which, we trust, stands unparalleled in the annals of British India. As that document, however, was not referred by you to the Board of Revenue until the 12th September 1816, a period of no less than six months after it had been submitted to you, and as we have not even yet received the report which you then required that Board to furnish, containing the result of their investigation as to what extent the late Collector of Coimbatore may have been implicated in the corruption of his servant Causey Chitty, together with their opinion respecting the measures best calculated to promote the ends of justice, to recover the property which may have been embezzled, and to secure the interests of the Company, we shall, though not without much reluctance, postpone our observations upon the proceedings connected with these painful transactions, until that report, which we have expected for some time past, shall arrive. We are the more especially led to adopt this course, because there are some parts of the proceedings of the Board, connected with the frauds in Coimbatore, which seem to stand much in need of explanation, and because we cannot doubt that the Board will itself feel the necessity of anticipating a formal requisition from us to that effect.

87. We cannot, however, defer calling your particular attention to the sentiments contained in paragraphs 124 to 136 of the valuable and important report of the Commissioners, respecting the inefficiency of your present Regulations for the prevention and detection of abuses, and for the protection of our native subjects. This position, unfortunately, does not rest exclusively upon the scenes of fraud, corruption and oppression, which are exhibited in the report of the Coimbatore Commissioners. We have recently had under our review, in the Judicial Department, the flagrant acts of extortion which have been perpetrated by the servants of the zillah court in the district of Canara; and the following extract from the letter which was addressed to you by the Board of Revenue, on the 11th of December 1815, clearly shows that the evil has not been confined to one or two provinces, but that it is extensively prevalent throughout the territories subject to your Government. " It has, of late, " too frequently been our unpleasant duty to bring to the notice of the Right " Honourable the Governor in Council numerous instances of extensive em- " bezzlements, repeated malversations, and fraudulent combinations, on the " part of the native servants employed in the administration of the various " branches of the revenue entrusted to our management; and it is with deep " regret we confess, that there are not many districts under the presidency of " Fort St. George which have not, within these few years past, afforded the " most lamentable proofs of the prevalence of abuses in this department of our " native agency. The late bold and extensive embezzlements in the provinces " of Coimbatore and Malabar, the considerable frauds on the cash chests at " Malabar, Masulipatam, and Guntoor, the general and organized system of " corruption in the southern division of Arcot, the abuses at Nellore and Gun- " toor in the salt department, and at Coimbatore and Cuddapah in the customs, " and the corrupt practices of two successive head native servants in the Jag- " hire; not to enumerate the many inferior abuses which are daily brought to " our notice, too amply prove that extensive abuses are practised by the native " servants in every branch of the revenue department, and that the arrange- " ments at present in force are totally inefficient for the prevention and punish- " ment of these grave offences, no less prejudicial in their consequences to the

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" revenues of the state, than productive of the most serious injury to the " morals of the people."

88. The notoriety of these abuses induced your Revenue Board, so far back as the 22d October 1813, to refer, for the consideration and report of the several Collectors, the outline of a new Regulation for the detection and punishment of frauds committed by the native revenue servants of Government, and those connected with them. The reports of the Collectors, pursuant to that reference, were transmitted to the Board in the end of 1813 and the beginning of the following year. The Regulation, however, was not submitted to you by the Board of Revenue until December 1815. In March 1816, it was sent by you to the Sudder Adawlut for revision, and it does not appear to have been promulgated in January 1817, the date of your last general dispatch.

89. Considering the urgent necessity which unquestionably existed for applying a remedy to an evil, confessed to be so fatally prevalent, and which affected the character and the revenues of Government no less than the security of the people and the resources of the country, it is with no small concern we find that, from causes which yet remain unexplained, a period of more than three years should have elapsed, and that legislative measures for its suppression are still only in preparation.

90. The Coimbatore Commissioners have declared their opinion, that " the only effectual remedies for these disorders are, to increase the pay of the " higher classes of native Revenue servants; to repeal the servant Regulation, " as far as it regards the Revenue department; and to empower the Collector " to investigate and determine all cases of extra-collection and embezzlement, " and to recover the amount by summary process.

91. We observe, from paragraphs 123 and 124 of your letter in this department, dated the 10th January 1817, that your attention has been drawn by the Board of Revenue* to the means of more effectually securing and rewarding the fidelity of your native servants, by the establishment of seminaries for their education, by increasing the allowances of Sheristadars, by conferring honorary distinctions and shotriums on Revenue servants of distinguished merit, by incorporating a pension fund for superannuated servants with the present fund for the families of servants deceased, and by allowing a certain commission to the native managers in the salt and sayer departments, on the amount of their collections.

92. The prevention of crime must undoubtedly be regarded by every humane and enlightened Government as an object much more desirable than its detection and punishment; and we approve the policy of stimulating men to an upright discharge of their duty by adequate pay, by the hope of reward, and by liberally remunerating those who have been distinguished by faithful and zealous exertion in the public service. We are sensible, moreover, that, under our Government, few offices of considerable emolument are open to the natives.

93. The establishment of seminaries for the education of natives, particularly Bramins, as public servants, with the view of improving their moral principles, and attaching them to Government, is a measure which we agree with you in thinking well worthy of a trial on a limited scale, so that no permanent expense shall be entailed upon the Government in the event of its failure; and we sincerely regret that the lamented death of Mr. Ross (with whom the suggestion originated, and to whose valuable services the records of your Government bear ample testimony) should have defeated your intention of causing an experiment of its practical effects to be made under his superintendence. We trust, however, that the matter will not be allowed to drop, and we look forward with interest to the result of the reference which you have made to the College Board upon the subject.

94. We know not how far it may be practicable to find natives of character and education in the different districts, capable and willing to undertake the office of instructing young men in the principles of morals, and in various branches

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* Board's Report, dated 11th December 1815

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branches of useful knowlege; but if it should, upon inquiry, be found that the establishment of seminaries would be facilitated by annexing shotriums to them in aid of the teachers, we should not, considering the importance of the object in view, be averse to the appropriation of small grants of rent-free land for that purpose. A few grants of this description would not, we apprehend, be felt as a very serious burthen upon the revenues of the country, whilst the funds arising from them, in addition to a moderate fee from the pupils, might operate as an inducement with persons of respectability to devote themselves to the instruction of such as might be disposed to avail themselves of it. It will not, however, be advisable to make any *permanent* endowment of this sort in the first instance; and even should the suggestion appear, upon trial, to be worthy of larger experiment, suitable precautions must be taken to prevent these establishments from becoming sinecures, and thus degenerating into useless incumbrances.

95. Respecting the allowances to Sheristadars, which you have sanctioned on an increased scale, ascending from Star Pagodas 80 to Star Pagodas 200, and graduated according to their length of service, the former scale having risen from Star Pagodas 60 to Star Pagodas 125 per mensem, we cannot help remarking, that the highest rate of allowance on the Bengal establishment to a Sheristadar is one hundred, and of a Tehsildar two hundred and fifty rupees per mensem.

96. It is easy to believe, that where there are strong temptations to fraud, and particularly where the probable gain from a breach of trust is great, the most liberal allowances will, in the absence of moral principle and rigid controul, prove but a feeble check upon its commission. The largest salary, for example, would have little influence in restraining the cupidity of a man like Causey Chitty, who (according to the report of the Commissioners) was suffered to plunder a single district of six lacs of pagodas in the course of seven years; or the common custom house officer at a petty chokey in Coimbatore, who (according to the report of the Board of Revenue) carried to the account of Government only nineteen pagodas out of four hundred and twenty, which he had levied as customs; or another person of a similar description in Cuddapah, who is stated (on the same authority) to have oftener than once defrauded the Government of nearly three hundred pagodas per diem. We are at the same time perfectly aware, that temptation may be expected to operate much more powerfully upon a person who is barely possessed of the legitimate means of obtaining a scanty subsistence, than it will upon one more fortunately situated; and we think that the inadequate payment of those who have any trust reposed in them tends to destroy the principle of honesty, and to tempt to the pursuit of illicit gain. In fixing, however, the emoluments of public officers, regard should be had, not only to what the state can afford to pay, but also to the wants and habits of those employed in its service. An allowance which would be inadequate to the maintenance of an European, may be amply sufficient, not merely for the subsistence, but for the comfort of a native of India. The wants of the latter are few, and easily supplied; and though the native officers, in whom important trusts are vested, should be enabled to support themselves and families in comfort and respectability, and should also have the means of laying up property, yet with reference to their frequently improvident habits, we consider it at least as desirable that some provision should be made for them when they retire from active life, and for their families after their decease.

97. These are our sentiments, generally, upon the subject; and as we presume that you have graduated the proposed remuneration to Sheristadars on as moderate a scale as was consistent with the laudable object you had in view, we shall not withhold our assent to this part of the arrangement, subject however to a certain modification. We think, considering the importance of this subject, that your proposition should not have been carried into effect without having been first submitted to us for our sanction; and we must add, that if it shall afterwards appear to be attended with a greater expense than you have led us to anticipate, we shall probably deem it necessary to direct you to reconsider it. The increase of charge which may be occasioned by it you will report for our information. The modification which we prescribe is, that the Sheristadars, who are now divided into five distinct classes, shall not, at the expiration of a certain

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certain term of service, succeed, *as matter of course*, to the next higher rate of allowance, but that their succession shall depend entirely upon the testimonials of the Collectors as to their official conduct; and in cases where these testimonials do not prove perfectly satisfactory, that promotion shall be stopped. We likewise direct, that in no case a shotrium be granted until our permission be previously obtained; and that when any recommendation is submitted to us, it shall be accompanied with a particular report of the services rendered by the person on whom it may be proposed to confer this special mark of favour, and with ample testimonies to his character and good conduct, as well as with an accurate statement of the value of the land, and the deduction in the jumma which may be recommended in favour of the claimant. We, of course, intend that the shotriums should be, in all cases, limited to one, two, or three lives, at the most; and care must be taken that they be resumed at the expiration of the original terms of the grants.

98. With respect to grants of honorary distinction to head native servants of distinguished merit, we think that the suggestion deserves further consideration. In 1801, a circular letter was addressed by the Governor-General to the Judges and Magistrates under the presidency of Fort William, accompanied with a list of queries, of which the following was one: " Are you of opinion " that it would contribute to strengthen the attachment of the natives to the " British Government in India, were that Government to declare itself to be the " sole source of honour within its territories, and confer titles and other marks " of distinction on its native subjects." In looking over the answers which were returned to this question, we find that, with two or three exceptions, they were decidedly favourable to the measures therein proposed. We are not prepared to give a decided opinion upon the subject, but we think it advisable that you should collect the sentiments of your judicial and revenue functionaries, both as to the estimation in which marks of honour, if conferred by the British Government, are likely to be held by the native community, and the sort of distinction which would be most acceptable to their feelings.

99. The incorporation of a pension fund for superannuated servants with the present fund for the families of servants deceased, appears to us a very desirable measure: but as this proposal has been referred to the Committee for managing the present native pension fund, we shall defer making any further observation upon it, until we are put in possession of their report.

100. To the proposition of the Revenue Board for allowing a certain commission to the native managers in the Salt and Sayer departments on the amount of their collections, we cannot assent, on account of the objections we feel to that novel mode of remunerating native servants. We perfectly agree with you, that the end in view will be answered by " bringing the salt and sayer " collections, as much as possible, under the observation of some head native " servant, with an allowance adequate to his responsibility."

101. There is one point upon which we most decidedly differ in opinion, both with you and the Board of Revenue, viz. that all vacancies in the superior situations in the Revenue department shall be supplied from among the persons already employed in that department. Where there is a competition of claims between strangers and persons actually employed in the Revenue department for the higher situations in that line of the service, and where the candidates are supposed to be of equal merit, we have no hesitation in saying that preference should be given to those already employed. But we are satisfied that we should ill consult the public interests, were we to limit, by regulation, the number of those eligible to offices of trust, to exclude competition for employment, and, in fact, to grant a monopoly of an important branch of the service to one particular class: we positively direct, therefore, if any rule to this effect shall have been laid down by you, that it be immediately rescinded.

102. You will also have perceived, from our late dispatches in the Revenue and Judicial departments, that we are by no means prepared to concur in the sentiments expressed in the twenty-ninth paragraph of the report of your Board of Revenue, respecting the advantages which have been derived, or which may result from the restrictive provisions of Regulation I. of 1809, even under the modifications which were applied to them by Regulation V. of 1811. " The " evils

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" evils arising from a contrary system," the Board observe, " appear to have " led to the promulgation of the first-mentioned Regulation." The Board should, at all events, have stated what those evils were, and whether they were to be compared, in point either of magnitude or frequency, with those which have unhappily prevailed since the provisions of Regulation XII. of 1802, and II. of 1803, vesting Judges and Collectors with the power of appointing and removing their native servants, were repealed. We have in vain searched the records of your Government for any grounds of that repeal, other than those alleged in the preamble to Regulation I. of 1809, where it is made to rest, not on the evils which had arisen from a contrary system, but purely upon the assumption, that benefit would result from multiplying checks upon the removal of the native servants from the offices to which they are appointed. We know, on the other hand, that since these checks were imposed, " the department of " native agency under your Government has," to quote the words of your Revenue Board, " been disgraced by the most artful intrigues, corrupt compacts, " daring embezzlements, hardy frauds, and shameless perjuries." We know, also, that the feelings of independence, which the native servants have acquired, have made them indifferent to the approbation, and, in cases of detected villainy, has led them to set the authority of their immediate superiors at defiance; we therefore repeat the instructions which were conveyed to you in our Judicial dispatch, dated 25th March 1818.

103. The last point to which we would draw your attention, is one to which the Coimbatore Commissioners most justly attach great importance, and which they have illustrated by striking facts and powerful arguments, viz. empowering Collectors to investigate and determine all cases of extra collection and embezzlement, and to recover the amount by summary process.

104. In paragraphs 68 to 81 of our Judicial dispatch to Bengal (a copy of which has been transmitted to you), we stated the reasons why we were disposed to concur with the Government-General, as to the expediency of employing Collectors, and those engaged in that line of the service, in the settlement of disputes, respecting land-rent, between Zemindars and their under-tenants, and between the latter and their Ryots, and respecting complaints of undue exactions on the part of the two last description of persons. Since that dispatch was written, we have received advices from Bengal, by which it appears, much to our satisfaction, that the Government of Fort William has issued instructions for the re-establishment of Mal Adawluts, and that measures are actually in train for that purpose. The proposed constitution of this office has not yet been brought before us, but from the avowed sentiments of that Government, as well as of our most able and experienced servants, both revenue and judicial, we have no doubt whatever that it will embrace the object which the Coimbatore Commission had in view in the concluding part of their report. Indeed, if Collectors are to have the power (which is now acknowledged, on all hands, in Bengal, to be indispensable) of granting redress to Ryots, in cases of over-exaction on the part of Zemindars and their under-renters, we see no good reason why the power should be withheld from them, of taking cognizance of complaints for undue exactions on the part of their official servants: we feel no hesitation, therefore, in directing you, without any delay, to frame a Regulation in conformity with the sentiments which we have just expressed.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE,

The 29th December 1817.

To the Chief Secretary to Government.

Proceedings of Board of Revenue, 29 Dec. 1817.

SIR:

With reference to the letter from Government of the 13th September 1816, I am directed by the President and Members of the Board of Revenue to submit, for the consideration and orders of the Right Honourable the Governor in Council, the enclosed extract from their proceedings, under this day's date, on the report of the Commissioners in Coimbatore.

I have the honour to be, Sir,
Your most obedient servant,
(Signed) A. D. CAMPBELL,
Secretary.

Fort St. George,
29th December 1817.

Extract from the Proceedings of the Board of Revenue, under date the 29th December 1817.

Proceedings of Board of Revenue, 29 Dec. 1817.

Read again the letter from the Secretary to Government in the Revenue Department, under date the 13th September 1816.

Par. 1. The Board of Revenue, under date the 29th of June, the 4th, 18th, 21st, 28th, and 30th September 1815, and the 7th March, 11th April, and 11th July 1816, addressed various letters to the Government, on the subject of the complaints preferred against the late Mr. William Garrow, Collector in Coimbatore, the cash-keeper, Cass Shitty, and others of his public native servants. To this communication the Board did not receive any immediate reply; but, on the 10th of May 1816, a printed copy of the report of the Coimbatore Commission was transmitted by Government, for the information of the Board; and more recently, viz. on the 13th September 1816, in consequence of the Commission appointed to investigate the abuses alleged to have been committed in Coimbatore "not having given any opinion, nor gone "into any examination, as to the extent to which the late Collector of Coim-"batore, Mr. William Garrow, has been implicated in the corruption of his "servant Cass Shitty, further than by negligence in the control of the de-"partment, or through inability, arising from protracted indisposition, which "finally proved fatal." The Board were required to state, first, "the extent "to which the late Collector, Mr. William Garrow, had been implicated in the "corruption of his servant, Cass Shitty;" and secondly, with reference to the report of the Commission, to submit their "opinion respecting the "measures best calculated to promote the ends of justice, to recover the pro-"perty which may have been embezzled, and to secure the interests of the "Company."

2. With respect to the first branch of the subject, viz. the degree in which Mr. William Garrow may have been implicated in the corruption of Cass Shitty, the Board remark, that in an early stage of the proceedings they considered it to be their duty to inquire into the point. In their letter to Mr. Sullivan, under date the 18th September 1815 (of which a copy was transmitted to Government on the 21st of that month, containing instructions for Mr. Sullivan on taking charge of the Coimbatore district), the Board adverted particularly to a letter which had been discovered to have been written by Cass Shitty to one of the Tehsildars, in which he ordered the Tehsildar to write to him only "on the private business of the gentleman;" and in directing Mr. Sullivan's attention to this letter, the Board stated that they could not, consistently with their public duty, pass over a passage of such a nature, tending to implicate the late Collector in the improper transactions of Cass Shitty, considering, as they did, the explanation was due no less to public justice than to the memory of the deceased. They accordingly desired that Annaviah (the Tehsildar written to by Cass Shitty), and *any other* acquainted with these transactions, should be *strictly interrogated* on this point. "If," the Board observe, "the late Mr. William Garrow was ignorant of the mal-practices of his servants, "it is due to his memory that the fact should be established; if otherwise, it is "both your duty and that of the Board to ascertain the fact." In a subsequent letter addressed to Mr. Sullivan,* under date the 28th September 1815, was a passage to the following effect: "It is also of consequence, that the "accusations affecting the late Collector, which the Board remark are repeated "in the confession of the Sheristadar, should be thoroughly sifted. All this "can be affected only by a detailed examination of the persons, first duly sworn "to speak the truth, who paid, collected, and conveyed the extra-collections "in question to the public servants." This inquiry should be commenced as soon as possible, and should be conducted by your assistant, until further orders of Government shall be received.

3. It does not appear that any reply was made by Mr. Sullivan to the last-mentioned orders of the Board, probably because the Board's functions, as far as the inquiry went, were superseded by the orders of Government of the 29th September 1815:† but Mr. Sullivan, in a letter dated on that day (in answer

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* End of paragraph 7.

† The Commissioners began their inquiries on the 20th October 1815, under instructions from Government of the 29th September 1815.

Proceedings of Board of Revenue, 29 Dec. 1817.

answer to the Board's preceding instructions of the 18th September) observed, "I have gone through the ungracious duty which the Board devolved upon "me, by interrogating the Tehsildar of Parendore The Board will be happy "to see, from the answers to the two questions which I put to him, that no "stain can attach to Mr Garrow's memory. I know that no integrity or vigi- "lance is sufficient to shelter a Collector from the calumnies of his servants. "I feel convinced, that most of Mr. Garrow's were urged, by every motive "that can influence the human mind, to implicate his name, as much as might "be possible, in their own infamous transactions, and that Mr. Garrow's "friends were necessarily deprived of those means which he, if alive, would "have used, to demonstrate the falsehood of the charges."

4. It is to be regretted that Mr. Sullivan did not enter more fully into this branch of the investigation; and that when his inquiries, as Collector, were superseded by those of the Commission (of which he was soon afterwards nominated a member), a point which the Government have justly considered as no less important to the justification of Mr. William Garrow's conduct, if he were innocent, than to the honour and best interests of the service, should have been either neglected or entirely overlooked. This is the more extraordinary, as the Board had enjoined the Collector to sift the matter "thoroughly:" a duty which ought to have been executed, either by him, after the Commission had closed, or by the Commission during its continuance.

5. The examinations taken at the Board of the persons deputed to complain, must have shewn the Commissioners that the Board considered it an essential part of the inquiry to ascertain the guilt or innocence of the Collector.

6. It was unquestionably the intention *of the Board*, that this material point in an inquiry of the nature of that carried on in Coimbatore should not have been passed over, and it is obvious that the execution of the orders by the Collector, at the time, would have been attended with less difficulty than the execution of the orders of Government at present by the Board, with no other materials before them than such as are to be gathered from an examination of the report of the Commissioners.

7. This subject will be resumed in the subsequent part of these proceedings.

8. The Commissioners commence their report by dividing the embezzlements in Coimbatore into two kinds: "the embezzlements in the Treasury," and the abuses committed in the districts.

9. In paragraph 105 of their report, the Commission sum up the "extra col- "lections from the inhabitants" and "the embezzlements of the public ser- "vants," and give the "following as the amount of each of the principal "heads."

	S. Pagodas.	F.	C.
Extra collections from the villages	3,00,156	1	15
Embezzlements in the tobacco monopoly	1,43,913	13	62
Ditto......in tank repairs	86,903	44	34
Ditto......in the sandal monopoly	54,696	28	33
Sundry receipts from the Treasury	8,199	12	9
Grand Total.........Star Pagodas	5,93,869	9	73

10. The appropriation of this sum is arranged as follows, in No. 15, Appendix A.*

Abstract Statement of the Appropriation of the different Items of Embezzlements made in the Revenue of Coimbatore, from Fusily 1217, *A. D.* 1817 *to* 1814.

	S. Pagodas.	F.	C.
Paid to the servants of different gentlemen	799	3	27
Do. to Cass Shitty	3,30,320	26	45
Do. to huzzoor servants, &c.	6,768	38	68
Carried over......	3,37,888	23	60

Paid

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* The Appendix referred to in the above paper is not printed in this collection.

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	S. Pagodas.	F.	C.
Brought over......	3,37,888	23	60
Paid to Tehsildars........	1,04,933	14	50
*Do. to Sheristadars, &c. of the talooks	13,996	7	64
Do. to Seetaram Sing, sorters and licensed seller of tobacco..	10,502	15	4
Do. to zillah court servants, &c........	3,693	17	63
Sheep and articles, &c. supplied to the army........	3,619	28	49
Paid to the Monigars and Curnums........	11,551	9	65
Do, to Superintendents, &c. &c. of the repairs	44,180	29	6
Sundry charges for jugglers, players, charity, &c., and batta charges, &c........	14,968	21	52
To people in the employ of Cass Shitty........	9,018	21	59
To Monigars and Curnums........	19,407	—	1
Grand Total	5,93,369	9	73

11. The embezzlements are again subdivided into huzzoor and district, viz.

	Embezzlements in the Huzzoor Treasury.			Embezzlements in the Districts.			Total.		
	Star Pagodas.	F.	C.	Star Pagodas.	F.	C.	Star Pagodas.	F.	C.
Tank Repairs........	46,494	19	79	40,409	24	35	86,903	44	34
Tobacco	1,31,617	13	44	12,196	—	18	1,43,913	13	62
Extra Collections........	31,343	8	35	2,68,811	36	60	3,00,156	1	15
Sandal-wood........	—	—	—	54,696	18	33	54,696	28	33
Sundries	4,555	33	43	3,643	13	47	8,199	12	9
Total......	2,14,100	30	40	3,79,858	24	33	5,93,869	9	73

12. Having given this abstract view of the general result of the Commissioner's report, the Board proceed to examine separately each head of embezzlement, affording in the first instance a few general observations on the manner in which the evidence appears to have been procured or taken by the Commissioners.

13. With regard to the embezzlements in the Treasury, to the extent of Pagodas 2,14,010 30 40, as shewn above, it is remarked by the Commissioners, that Mr. Sullivan took charge of the district on the 12th September 1815, and in less than a "month *substantiated*" all the embezzlements in the Treasury, "and that therefore nothing remained to be done on this head but to examine "a few additional witnesses, respecting the truth of the statements which had "been given in." They then proceed, from paragraph 14 to paragraph 64 B* of their report, to explain the nature and amount of the embezzlements in that department, for the whole of which, with the exception of a small sum of Pagodas 2,493 35 62 on account of tank repairs, they consider Cass Shitty, the late cash-keeper, to be answerable, and debit him accordingly with the amount.

14. The extra collections and embezzlements in the districts, which are stated by the Commissioners at Pagodas 3,79,858 24 33, had not, at this time, been investigated by the Collectors. The whole of the Tehsildars, however, had been suspended, and new ones appointed by that officer; and the Commissioners immediately deputed from five to ten new temporary servants, termed Gomashtas, such as are usually employed in keeping accounts, to assist these new Tehsildars "in making out the ryotwar accounts of regular and unau-"thorized collections." Two separate new and temporary Gomashtas were also sent to each of these new Tehsildars, for the exclusive purpose of preparing accounts connected with the tobacco department; and "one or two "Gomashtas" only were sent "to particular villages, where there was reason "to believe that the extra collections had been unusually heavy, in order to "take the account of them from the Ryots themselves on the spot." This having been done, the Gomashtas' accounts of the three talooks only, viz. Andore,

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* Two paragraphs are numbered 64 in the report.

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Andore, Parundory, and Coimbatore, were " examined immediately" by the Commissioners; the rest were left to be examined by the newly-appointed Tehsildars. The Commissioners further add, that though " the accounts " were what are *called* Ryotwar, they were not checked by comparing them " on the spot, in the villages, with the reports of the Ryots," as it was thought that, without this, " enough could be learned to answer all the objects of the " Commission."

15. The Board are not, perhaps, correctly informed respecting the precise object of the Commission; but if the recovery of " money embezzled" or the restoration of " extra collections" to the persons from whom they were exacted were amongst those objects (and from the proceedings instituted against Cass Shitty this would appear to have been the case), it was certainly necessary that they should prove the correctness of the accounts on which they proceeded, and even ascertain all individual payments. But, in the opinion of the Commissioners, the investigation would have run to an inconvenient length, had they superintended *personally* the accounts of every district. By the arrangements they adopted, " it was intended that the accounts of all the " districts should be ready nearly at the same time, and at so early a date as " would afford leisure to the Commission to reserve and correct them when " they might be found defective."

16. With regard to the district embezzlements, the Board are unable to discover that the accounts taken were ever verified, except in a few particular instances, and to a very confined extent. The nature of the examination of the accounts of the three districts named above, " *immediately by the Commis-* " *sioners*," is not explained, and it is doubtful whether the individuals who paid the money were called before the Commissioners for examination *vivâ-voce*. The depositions of a few inhabitants and Curnums only are given, in the appendix to the report, on the subject of " extra collections."

17. The manner in which the accounts of the extra collections were compiled is described by the Commissioners in paragraphs 6, 7, 8, and 9. In the last-mentioned paragraph they state that " the Curnums and heads of villages " of each district were assembled at the district cutcherry. The accounts of " the Collections were drawn up from the Curnums' accounts, and the information of heads of villages and of principal Ryots, who, in almost every "village, gave in statements of extra assessments. While these accounts were " preparing, and the inquiries suggested by them were going forward, separate " investigations relative to the tobacco monopoly, and the restriction laid on " the trade of ghee and other articles by Cass Shitty, were at the same " time carried on by the Commission."

18. In this stage of the proceedings, it is natural to remark that the Commissioners, in paragraph 67, " desire to be remembered, that the Curnums' " accounts, from which the statements referred to have been framed, have not " been checked, by comparing them in the villages with the reports of the " Ryots, and that though they shew the peculations of the superior Revenue " servants, they (the Curnums) conceal much of their own." The Board wish it also to be borne in mind, that the accounts were compiled by temporary servants, employed at a distance from the Commissioners, under the newly-appointed Tehsildars. These servants must at least be considered to have had an interest in proving misconduct on the part of their predecessors, then under suspension only; and though the accounts, thus prepared, were examined " immediately by the Commissioners" for three talooks, the nature of the examination is not stated, but the accounts taken in the manner described above have nevertheless been assumed as sufficiently correct to answer " all " the objects of the Commission" for the whole province.

19. The process above described in making out the accounts, applies principally to the district embezzlements and extra collections; but the Board will have occasion to shew, that the process in making out the huzzoor accounts was not very dissimilar.

20. The Board proceed to the separate consideration of each distinct head of embezzlement; and first to that in the tank department, to the aggregate amount of Pagodas 86,903 44 34.

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21. Statement No 5, Appendix A. professes to give the detail of this embezzlement for each talook, and does it thus:

	St. Pagodas	F.	C.
Total amount paid from the treasury during seven years for repairs	1,26,585	28	33
Advanced by the inhabitants	173	34	76
	1,26,759	18	29
Total amount actually expended in repairs, drawn up from the estimates of the Curnums of the villages in which the repairs were executed	39,356	39	16
Remainder...	87,402	24	13
Balance in Cass Shitty's private treasury...	498	24	59
Total charged as embezzlement	86,903	44	34

The above sum is again divided as follows:

To Cass Shitty (Col. 3, Statement, No. 14, Appendix A.)	44,000	29	17
To tank repairs, servants (Col. 65, No. 14, Appendix A.)	42,903	15	17
Total embezzlement in the sum charged for repairs of tanks...Pagodas...	86,903	44	34

22. " The particulars of tank embezzlement," say the Commissioners, " cannot at present be known, in consequence, as is stated, of the destruction " of the original accounts, and the death, sickness, or flight of the principal " agents employed." They observe, however, that Narnapah, the Treasury Gomashta, " was so completely master of the subject, as to be able, with the " help of the public accounts and some memorandums of his own, to shew not " only the whole amount embezzled in the repairs, but that of each year, and " the particular works to which it was falsely charged." But in paragraph 21, the Commission observe, " that though the *particulars* of tank embezzlements " cannot at present be known, the gross sums, amounting to Pagodas " 43,894 19 79 have been ascertained, by means of Narnapah, the Treasury " Gomashta." The Board conclude, that this explanation is meant to be confined to the embezzlements in the Treasury.

23. The account thus prepared, however, by Narnapah, is stated by the Commissioners to have been sworn to by Appajee Row, " the deputy Treasurer."* This, if correctly reported, is a novel mode of proceeding. Appajee might be called on to give in an account on oath; but it is not usual to require a man to swear to an account prepared by another person. Some information is also given by Dhurmaroy Pillay and Strenevassa Row. The former person wrote the original, and assisted in framing false accounts of one division, and if bad health had not prevented him, had undertaken to " *draw* " *out* " an account shewing the particulars of the embezzlements, although no accounts were then in his possession.

24. This is the substance of the evidence from which the Commissioners conclude an embezzlement to have taken place in the Treasury of Pagodas 46,494 19 79; and it is upon this evidence, with the addition of what is contained in three letters of Cass Shitty,† that the Collector thought himself justified in holding that person answerable for a portion thereof to the amount of Pagodas 44,000 29 17, and seizing and selling his property in satisfaction of the demand.

25. The first evidence respecting the tank repair embezzlements,‡ it appears, was contained in a memorandum given to the Collector on the 21st September 1815, drawn up by Narnapah, huzzoor Gomashta, employed in the Treasury, in which it was stated that Cass Shitty had taken 42,150 pagodas.§ On the 23d of that month, Narnapah, Appajee Row, Dhurmaroy Pillay, and Strenevassa

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* See Paragraph 24 of the Report. See deposition No. 3, Appendix B.

† There are three original letters from Cass Shitty, proving generally his interference in this department, and that he ordered the disposal of money intended for repairs See No. 8 to 11, C.

‡ Appendix B, 9 to 12. § No. 1, Mr. Sullivan's letter, 15th March 1816.

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vassa Row, gave further declarations on this subject. Narnapah at this time declares, that he "gave credit for 42,150 pagodas from the repair-money in "Cass Shitty's private accounts;" and he adds, "this is all I know." Appajee Row, on oath, merely confirms this statement. Strenevassa Row deposes, that Cass Shitty told him "that Mr. William Garrow had ordered "him to write more money in the accounts than the actual charges in the "talooks," and that accordingly 26,000 pagodas more than the actual expenditure was charged in the accounts. Dhurmaroy Pillay states, that a sum of 45,000 odd pagodas "was entered in the account more than the actual "charges, and that the sum was taken by Cass Shitty." He adds, "I "wrote all the particulars of these accounts." The Commissioners in their report observe, that "the original accounts of both divisions passed through "the hands of Dhurmaroy Pillay, who states that he delivered them to Sarangapani Pillay, after fabricating new ones, with a sum of 45,000 pagodas added "to the actual expenditure;" but they do not point out a very particular circumstance in this man's evidence, viz. that after charging Cass Shitty with this embezzlement, he adds a postscript to his deposition as follows:* "I wrote my deposition that Cass Shitty took 45,000 and odd pagodas. "The following are the particulars of this. The accounts of the actual charges "in the talooks were sent to Sarangapani Pillay: he gave me these accounts, "and ordered me to add 45,000 and odd pagodas more than the actual ex-"penses. Agreeable to *his* order, I wrote fresh accounts and gave them "to Sarangapani Pillay. Cass Shitty was superintendent of the repairs, and "I think, therefore, that he must have received the amount."

26. There is little doubt that considerable abuses were committed in the tank department in Coimbatore, during the period under notice. In the opinion of the Board, however, it would have been more desirable that the best legal evidence against the actual perpetrators of the frauds, and of the amount of the embezzlements received by each delinquent, should have been obtained, than that the report should be confined to a general statement of embezzlements, on evidence so defectively taken and arranged, as that procured from Narnapah and Appajee Row.

27. The Commissioners themselves, indeed, seem to have been aware of the objectionable nature of the evidence of these persons, for it is offered by them rather as the only evidence they could procure, than as satisfactory proof. The destruction of the original accounts obliged them, they say, "to be satis-"fied with the short abstract of tank repair embezzlements entered in the "Treasury statement."

28. The Statement No. 3, Appendix A, professes to be a detailed "state-"ment, shewing the amount of advances issued from the Treasury for the "repairs of tanks and watercourses, and the amount actually expended on "that account from fusily 1216 to 1224, and the amount of embezzlement "made therefrom by Cass Shitty."

29. The abstract is as follows:

	Amount issued from the Treasury for repairs of tanks and watercourses.			Ditto for sundry repairs.			Amount remaining in deposit from sums issued in former years.			Total.			Amount† actually expended in repairs.			Amount deposited in a separate chest for Cass Shitty's use.		
	Pagodas.	F.	C.	Pagodas.	F.	C	Pagodas.	F.	C.	Pagodas.	F.	C.	Pagodas.	F.	C	Pagodas.	F.	C.
Fusily 1216	642	36	—	—	—	—	—	—	—	642	36	—	642	36	—	—	—	—
Ditto 1217	31,800	—	—	—	—	—	—	—	—	31,180	—	—	31,800	—	—	—	—	—
Ditto 1218	30,000	—	—	—	—	—	—	—	—	30,000	—	—	25,000	—	—	5,000	—	—
Ditto 1219	6,000	—	—	—	—	—	2,344	19	79	8,344	19	79	—	—	—	8,344	19	79
Ditto 1220	14,000	—	—	650	—	—	—	—	—	14,650	—	—	7,690	12	69	6,959	32	11
Ditto 1221	12,297	35	46	650	—	—	—	—	—	12,947	35	46	3,060	—	—	9,887	35	46
Ditto 1222	7,987	33	40	650	—	—	—	—	—	8,637	33	40	3,187	33	40	5,450	—	—
Ditto 1223	9,852	38	28	650	—	—	—	—	—	10,502	38	28	4,650	16	5	5,852	22	23
Ditto 1224	9,060	—	—	—	—	—	—	—	—	9,060	—	—	4,060	—	—	5,000	—	—
Total..	1,21,641	8	34	2,600	—	—	2,344	19	79	1,26,285	28	33	80,091	8	34	46,494	19	79

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* No. 11, Appendix B.

† This is the heading in No. 3, but it is a mistake: it would appear to be the amount sent to the districts.

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	Pagodas.	F.	C.
N. B. Total amount deposited in a separate chest and embezzled by Cass Shitty	46,494	19	79
Amount of repayments made from the sum of advances received by Cass Shitty from the Treasury	42,150	0	0
Remainder sent to Madras with a remittance	4,344	19	79

30. That the sum charged in this account is not, in the opinion of the Commissioners, the amount actually defrauded, is clear, for it makes the embezzlement only Pagodas 46,494 19 79, whereas the total embezzlement assumed is Pagodas 86,903 44 34. This account, therefore, is meant to shew what is called the "Treasury embezzlement" only.

31. Narnapah and Appajee Row, who gave evidence on the subject of the tank embezzlement in the huzzoor Treasury, were at the time under suspension from the service, and it may be questioned whether they could speak without some bias. Narnapah, who acknowledges himself at once the chief agent in Cass Shitty's alleged frauds, and who is the principal evidence respecting them, has been rewarded for the information he has given, not only by being restored to office, but by an addition of three pagodas per mensem to his pay.* Appajee Row is still under suspension, or is in fact virtually dismissed. Neither of them confess having derived any advantage from their participation in Cass Shitty's criminality.

32. The true accounts being destroyed, or at least not procurable, the Board think that Dhurmaroy Pillay, through whose hands they are stated to have passed, was the evidence chiefly to be relied on. But though he, at first, acknowledged the frauds which had previously been alleged by the others, he has since recanted in a petition to the Board,† and declared that his evidence was taken under personal restraint; nor is it to be overlooked, that even at the time that he gave his declaration, he added a postscript, explaining that he suspected Cass Shitty by inference only, and that Sarungapani Pillay was the person who instigated him to make fraudulent entries.

33. With respect to the three others, on whose evidence the Commissioners have chiefly relied, it is to be observed, that they all avow themselves parties to the fraud, and that, on this account alone, their evidence is to be received with some caution. Narnapah was a Treasury Gomashta, and though he lived in Cass Shitty's house, and is stated to have been confidentially entrusted by him, yet he declares that all the accounts were taken from him. Notwithstanding this, he undertakes from "some memorandums of his own," with the help of the public accounts, to make out "not only the whole amount embezzled in the repairs, but tnat of each year, and the particular works to "which it was falsely charged." The precise coincidence between the evidence of this man and that of Appajee Row is also remarkable: their depositions of the 23d September are in substance, and almost verbatim, the same. This may likewise be said of the important parts of their declarations of the 3d October; and it may be added, that whoever took the examination on that occasion, caused the declaration of Narnapah to be read over to Appajee Row, before his (Appajee Row's) examination was began; and though twenty-one days apparently intervened between Narnapah's third and written declaration of the 23d October (No. 4), and Appajee's of the 14th November (No. 5);‡ the one, so far as regards the material sums, seems a counterpart of the other, somewhat differently arranged.§ That part of Narnapah's deposition which relates

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* See Moyen Zabitah for fusly 1226.

† See his address to the Board.

‡ Mr. Sullivan says the depositions were given on the same day; but the dates of the depositions, both in the Commissioners' report, and in Mr. Sullivan's letter (15th March 1816), are as stated in the body of these proceedings.

§ Items.

		Pags.	F.	C.
Exchange:—	Narnapah	1,328	11	20
	Appajee	1,328	11	20
Tobacco:—	Narnapah	1,31,617	13	44
	Appajee	1,31,617	13	44

Nuzzer:

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relates to the embezzlement in the advances for repairs is as follows: " From " fusily 1217 up to fusily 1224, Pagodas 1,21,641 8 34 was charged in the " public accounts for the repairs, of which sum Marummut Kistna Moodely, " Seenevasa Row, Sarungapany Pillay, and Ram Row, received from the " Treasury and from the Tehsildars at the talooks to the amount of Pagodas " 79,471 13 34. The remaining, Pagodas 42,150, and of the sundry repairs " to the amount of Pagodas 2,000, added with the amount of deposits for re- " pairs, being Pagodas 2,344 19 79, makes a total embezzlement from the " repair money of Pagodas 46,494 19 76. Out of this sum, agreeably to Cass " Shitty's order, Pagodas 42,150 was carried to the credit of the Treasury, as " a set off against the advances, and the remaining, Pagodas 4,344 19 79, was " remitted in Star Pagodas to Matroudoss Saucar to Madras, along with the " remittance."

34. The evidence of Shenevassa Row (No. 12), dated 23d September 1815, goes to prove that Cass Shitty represented to the witness that the late Collector had ordered him to charge more money for tank repairs than was actually expended, and that this was done to the extent, in six years, of 26,000 pagodas. The declaration of this man,* however, added to that of Narnapah and Appajee Row, with the letter of Cass Shitty (from No. 1 to 9 inclusive in the appendix C), must be admitted as proof that Cass Shitty interfered in the affairs of the tank department, and was a party to frauds therein; but the evidence there exhibited, it is feared, is not sufficiently conclusive to admit of any precise sum being recovered by legal process from Cass Shitty and the other delinquents. All the information on these points is derived from the depositions of Narnapah, Appajee Row, and Shenevassa Row.

35. From the nature of the *huzzoor* embezzlements in the tank repairs, it must be admitted that the people employed in the Treasury were the only persons who *could* give any certain information regarding them.

36. If the money charged for tank repairs had been all actually sent to the districts, but not expended there, and returned to Cass Shitty, it might have been traced to him in various ways; but, in the present case, only part of the money is alleged to have been sent to the districts, and the remainder is stated to have been transferred direct from the Treasury to the Shitty's private cash-chest: the Treasury servants were, therefore, the only persons who could have any knowledge of these last sums. They state, that it was easy to distinguish the sums actually sent to the districts from those transferred to Cass

	P.	F.	C.	Pags.	F.	C.
Nuzzer:—Narnapah				31,348	8	35
Appajee				31,343	8	35
Repairs:—Narnapah				46,944	19	76
Appajee				46,494	19	79
Difference				..	..	3
Total:—By Narnapah				2,14,010	30	37
By Appajee				2.13,652	4	62
Difference				358	25	55
Omitted by Appajee:..Profit on paper	145	22	12			
Do. on hire of bullocks	212	38	46			
				358	25	58
Deduct three cash, mistake as shewn above				..	..	3
Difference reconciled				358	25	55

The grand total of the two accounts thus agree item for item, fanams and cash, in all but the two sums noted above.

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* In a petition in English, but signed by Shenevassa Row, dated 22d February 1816, sent to the Board, this man states: " In the fusily 1225, Mr. John Sullivan succeeded vice Mr. Garrow, " deceased. I was then without employment, in my own house, confined owing to the severe ill- " ness: and when I am in a state of insensibility, Mr. J. Sullivan have sent his huzzoor Deloyets, " and carried me forcibly to this place. There, in presence of moosady's (native servants of the " cutcherry), belonging to Colonel Munro, and Peons, having threatened and distressed me much, " very much, and took my signature in a paper."

If the petitioner is correct in his assertion regarding the date of the deposition and the date of the signing, they must have been done at different times. The petitioner further adds: " Mr. " Sullivan had imprisoned Cass Shitty on account of maramit business. If Mr Sullivan had " committed Cass Shitty to the jail upon regular authority of the accounts, it is altogether un- " necessary for him to demand from me an account from a new head, after Cass Shitty prosecuted " him in the appeal court."

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Shitty's private chest: because, when the former were entered in the public accounts, the works for which they were intended were specified, but the latter were entered simply as "advances for repairs." Narnapah and Appajee Row have made oath to the money being taken from the Treasury by the Shitty's orders, and to more being charged for repairs than was actually expended; and Durmaroy Pillay and Shenevassa Row have also deposed to the latter point. Paupy Shitty, the Treasury Shroff, has likewise made oath to the payments to the Shitty from the Treasury. But while it is thus admitted that the Treasury servants were the only witnesses that could give evidence respecting the huzzoor embezzlements, it may be questioned whether the best evidence they could give was obtained, whether the manner in which it was taken will not in some degree discredit it, and whether it will be considered as conclusive evidence in a court of justice.

37. With regard to the further sum of Pagodas 40,494 19 76, entered by the Commissioners in their accounts as embezzled in the *district* out of the money remitted from the Treasury for tank repairs, the Board cannot find any other evidence of its correctness than the estimates of the Curnums of the amount actually expended in each village. The amount charged as district embezzlements of repairs, is the difference between the amount issued from the Collector's Treasury and from the Treasuries of the Tehsildars, on account of repairs, and what the village Curnums, who never saw the accounts, *compute* to have been expended. The Commissioners themselves admit, that this computation of the Curnums "is not, in its present state, to be much relied "upon;" that it is "only in some cases founded on actual accounts," and perhaps "in many instances" erroneous, "from enmity or ignorance:" and they *estimate*, that this *estimate* of the Curnums may be erroneous by 10,000 or 15,000 pagodas. Notwithstanding this, they urge "that the full amount "should stand against the Superintendents, until it shall be proved that they are entitled to remission."

38. Regarding the sum charged in the Collectors' accounts as advances from the Treasury for tank repairs, there can be no doubt: the question is respecting the amount actually expended in the districts. Narnapah gives accounts of the appropriation of the huzzoor embezzlements: the Curnums estimate the amount of the actual expenditure from which the amount embezzled is taken; and the Commissioners, adopting both, and having already accused Cass Shitty of embezzling the sum entered in Narnapah's statement, charge the Superintendents with the difference between what the Curnums estimate has been laid at, and the amount of the total expenditure charged after deducting the sum set down against Cass Shitty, viz.

	S. Pagodas.	F.	C.
The amount charged in the public accounts is	1,26,759	18	20
Cass Shitty's embezzlements are charged to be	46,494	19	79
	80,264	43	30
Deduct balance in Treasury....................................	498	24	59
Total......	79,766	18	51
The Curnums' estimate of expense of repairs..............	39,356	39	10
And district embezzlements are estimated at..............	40,409	24	35

39. It will be seen, however, that the Commissioners admit that neither the Tehsildars of the district nor the Curnums of the villages in which the repairs were made were permitted to assist in the repairs, or to have access to the accounts.

	Pagodas.	F.	C.
40. The actual sum entered in the public accounts, as disbursed for repairs of tanks for eight years, is, as shewn above...	1,26,585	28	33
Deduct the amount entered in fusily 1217, in which year no fraud is charged to have been committed by Cass Shitty	32,442	36	—
Balance......Pagodas	94,142	—	—

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41. Cass Shitty's embezzlement, being Star Pagodas 46,494 19 79, at the huzzoor, amounts therefore to near the half of the whole sum charged in the accounts of the other seven years.

	Pagodas.	F.	C.
42. Again: the actual sum charged being, as above......	1,26,585	28	33
And the frauds committed by Cass Shitty being......	46,494	19	79
The balance out of which the district frauds were committed is..............................	80,091	8	34

43. And the embezzlement in the district being charged at Pagodas 40,409 24 35, the amount is more than the half of the whole sum remitted to the districts to be disbursed for repairs of tanks, &c.

44. If the inference is allowed, that no fraud was committed in the talooks in fusily 1227, or if committed not to a great extent, since the huzzoor servants and Cass Shitty did not participate in any, the result would be as follows:

		S Pagodas.	F.	C.
Sum charged for repairs		1,26,585	28	33
Deduct in fusily 1217		32,442	36	—
Balance......		94,142	—	—
Total embezzlement, viz.				
At the huzzoor	46,494 19 79			
In the district	40,494 12 76			
Total......		86,903	44	34
Leaving the actual sum expended in seven years only.....		7,238	—	—

A sum scarcely exceeding Pagodas 1,000 per annum.

45. The Curnums' accounts (referred to in Statement No. 5, Appendix A) do not shew the amount for each year for which they give their "estimates" of the amount actually disbursed in repairs: but, in support of the Curnums' *estimates*, the Commission observe, "even if there had been a disposition to "disburse large sums for the repairs, labourers could not be found;" and they give an instance of an embezzlement in fusily 1217 (paragraph 28) of 1,429 pagodas out of the sum of 1,800 pagodas in one village. If the Curnum who kept this account gave a true account *in* this *instance*, frauds may be *estimated* for fusily 1217: but a charge of embezzlement of more than seven-ninths of the whole sums requires to be supported by other proof than a Curnum's account. The sum sent for one work may have been expended for another work, and the Curnum gave probably the disbursement only, not the receipt: that may have been taken from Narnapah's account of money remitted to the district for separate works. The Curnum is not asked to whom the difference went; nor is an explanation given of so extraordinary a peculation where accounts were kept by public officers.

46. It also appears, from a comparison of the public accounts with those made out under the Commission, that although the total is correct, the sums do not agree for each year. There must, therefore, have been a transfer of sums estimated in one year to a second year. The correspondence of the Board, referred to in the margin, will indeed establish this fact.*

47. The result of the Board's examination of this first head of embezzlement is:

1st. That it can scarcely admit of doubt, that frauds to a great extent were committed in Coimbatore, in the disbursements for the repairs of tanks.

2d. That the precise sum embezzled in the Treasury under this head, if Narnapah's evidence, confirmed by Appajee Row, is to be credited, is proved,

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* Letter to Mr. W. Garrow, 9th, in Dy. Consultations, 12th November 1810; from ditto, 15th, in Consultations, 18th March 1811; to ditto, 27th, in Dy. Consultations, 28th September 1812.

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proved, and an embezzlement to the extent of Pagodas 42,150 is brought home to Cass Shitty on this evidence: but, in the opinion of th eBoard, it is very questionable whether this will be considered conclusive evidence in a court of justice.

3d. That great doubts are entertained by the Board of the correctness of the Curnums' "estimates," from which the second branch of embezzlements is deduced by the Commission, and that, therefore, there is, in their opinion, presumption only of embezzlements in the districts, to the extent of Pagodas 40,494 17 76.

4th. That the evidence obtained by the Commissioners will not justify, in the opinion of the Board, a civil prosecution being commenced against any person, not hitherto proceeded against for embezzlements in tank repairs.

5th. That no part of the evidence goes in the least to implicate the late Mr. William Garrow in the corruption of the Treasurer, Cass Shitty, in the embezzlement in the disbursements for repairs of tanks.

Tobacco Embezzlements.

48. The next item of embezzlement is the large sum of Pagodas 1,43,913 13 62 in the tobacco department, of which Pagodas 1,36,261 40 50 is stated to have been appropriated by Cass Shitty.*

49. For evidence of this fraud the Commissioners refer to that part of the Appendix to their Report which is marked from Nos. 14 to 29B, and from Nos. 8 to 22C.

50. The information respecting this fraud was given by Narnapah, at first, in a memorandum on the 21st September, and in a second declaration of the 3d October 1815. Then follows the examination of various persons, regarding the preparation of false receipts; next that of Anuntiah, the tobacco Roysum; subsequently various declarations of the 15th November. and the 9th, 11th, and 12th December: and the whole closes with a second representation from the tobacco Roysum, Anuntiah, dated the 8th February 1816. In addition to this, is given a number of letters, chiefly by Cass Shitty, in the Appendix C, from

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* See Report, from paragraph 30 at 54 inclusive.—See Statements Nos. 4, 6, and 7, Appendix A.—See depositions from Nos. 14 to 24, Appendix B. These appear to be written declarations: they are, however, signed by the parties.—No. 25, Appendix B, is a verbal deposition: it is signed by the "deponent."—Nos. 26, 27, 28, and 29, are *vivâ voce* examinations of people who gave false receipts, at the instigation of Cass Shitty and Seetaram Sing.

In the abstract at the foot of the account No. 6, Appendix A, drawn out by the Commissioners, the embezzlement is stated as follows:

	Star Pags.	F.	C.	Star Pags.	F.	C.
Total of Statement 6 A				1,58,264	16	37
Deduct amount of advance due by the inhabitants	12,119	—	67			
Amount sale of tobacco in the talooks Treasury	1,788	11	27			
Amount paid for smuggled tobacco	443	30	41			
				14,351	2	55
Remainder embezzled				1,43,913	13	62
Particulars.						
Amount taken by Cass Shitty	1,16,373	32	19			
Ditto by ditto from the disbursements of servants	8,877	31	69			
Ditto by ditto from the ditto of Godown	1,813	44	44			
	1,27,065	18	52A*			
Amount paid to different people by order of Cass Shitty and Seetaram Sing	9,196	21	78B*			
Ditto against Seetaram Sing and licensed dealers	7,651	18	12			
	1,43,913	13	62			

The whole amount charged, from fusily 1220 to 1224 inclusive, being five years, in the public accounts on account of tobacco, is stated to be Star Pagodas 2,64,486 13 38, and this sum agrees with a statement received by the Board from the Accountant-General's office.

The account received from the Accountant-General shews a recovery of advances to the extent of Star Pagodas 1,97,370 8 82, and a balance on the 12th July 1815 of Star Pagodas 67,116 5 66, making Star Pagodas 2,64,486 13 38.

The remittances to Malabar in tobacco, for which the Collector there gave Mr. William Garrow credit, from fusily 1220 to 1224, and up to August of fusily 1225, amounted to Pagodas 1,88,115 3 33, and the collections by the Collector of Malabar during that period were Pagodas 4,17,866 22 3.

* A and B are equal to Pagodas 1,36,261 40 50.

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from Nos. 8 to 22 inclusive. The substance of this evidence it may be proper briefly to recapitulate.

51. On the 3d October, Narnapah states, on oath, " that Pagodas 1,08,850 " out of 1,30,000 pagodas, charged in the account in the name of Sitaram " Sing for the purchase of tobacco," was credited to the Treasury, on account of advances taken from it by Cass Shitty: in other words, that it was appropriated by that person. And Appajee Row and Paupy Shitty, the Shroff, support this statement, by declaring, on oath, that credit was given for some money on this account, though they do not recollect the amount without a reference to the accounts. On the 23d October, Narnapah states, on oath, that the tobacco embezzlements by Cass Shitty were as follows:

	St. Pagodas	F.	C.
In purchasing tobacco	12,0,925	27	11
In sibbendy	8,877	31	69
In godown repairs	1,813	44	44
	1,31,617	13	44

And Appajee Row, who did not at first recollect the amount, confirms, on the 14th of November, each specific item of this statement. The examinations on the 16th of October go to prove that various persons confess having, by Cass Shitty's orders, given to them in person signed receipts, purporting to have sold tobacco to Government, and to have received payment for the same, when, in fact, they neither sold the tobacco, nor were ever paid for it. On the 24th October, the Roysum, Anuntiah, deposes on oath, that " the total " amount of false receipts was Pagodas 39,765 26 21. This amount was " made up in the accounts by Sitaram Sing, according to Cass Shitty's " order." He also deposes, that he " was made acquainted with the circum" stances above stated, having been employed as Roysum under Sitaram Sing, " and having written part of the false receipts." Of the depositions given on the 15th November, No. 21, Tappacolum Soobaroy Shitty, sorter of tobacco, states, that Cass Shitty directed the deponent not to give up certain tobacco accounts in his possession, as, if he gave up these accounts, he (Cass Shitty) " should fall into trouble:" that there was " a general custom to receive the first " sort of tobacco from the inhabitants and to pay them for the third and fourth " sort:" that when the witness objected to this, Sitaram Sing threatened to discharge him; and that on his acquainting Cass Shitty with this, that person told him " to obey Sitaram Sing's orders." He also states, " that in " three years, more than one thousand candies of tobacco were gained in " weight." No. 25, by Nayana Shitty, private trader to Cass Shitty, of the same date, deposes, that having been sent for by Cass Shitty to Bhowani, to get his private accounts from him, he went to the house of Sitaram Sing, who informed him that a proposal for Palany tobacco had been given in the name of the witness; and that though the witness never either supplied the tobacco or was paid for it, he consented, at Sitaram Sing's request, to sign four receipts for 16,100 pagodas for tobacco, in fusily 1222, and five receipts for fusily 1223, to the amount of Pagodas 15,575. Of the depositions dated in December, not one makes mention of the name of Cass Shitty. They are all given by the sorters or Commissioners for the sale of tobacco, and detail frauds committed by themselves, by order, as they state, of Sitaram Sing, consisting chiefly of the purchase of a superior sort of tobacco at a rate fixed for an inferior sort, of short weight, of overcharge of bullock hire, and of retailing the fourth sort of sirkar tobacco to the inhabitants at the price of the first sort; the profits arising from which sources they affirm to have been paid to Sitaram Sing or his agents. The second deposition of Anuntiah, the tobacco Roysum, dated in February 1816,* after recapitulating these abuses, and explaining

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* In Mr. Sullivan's letter of the 15th March 1816 is a translation of Anuntiah's first deposition on oath, dated 21st September 1815. In this deposition he states, that it was the practice for Sitaram Sing to send his receipts for money to Cass Shitty, who sent some and retained some, and told Sitaram Sing to make up the full amount in his accounts; that Sitaram Sing, upon asking him how he must make up the account, was directed to make it up in the accounts of carriage-hire, in the price of tobacco purchased from the inhabitants, and in expenses; and that Cass Shitty took 13,000 pagodas from 39,000 pagodas ordered for the advance of tobacco for the year bhava (1814).

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explaining that letters were written from the huzzoor, communicating the entries in the Treasury accounts, and requiring the talookwar accounts and receipts to be made to correspond therewith, adds: " a small part of the sum " overcharged in the account, as above stated, was sent to Sitaram Sing by " means of the Tehsildars, and the remainder retained in the Treasury for the " use of Cass Shitty;" and it concludes by observing, that " the quantity " of tobacco gained by means of false weight was carried to the accounts as " tobacco purchased from the inhabitants, to make the quantity for which false " receipts had been obtained from the inhabitants, and also to make up the " difference between five hundred and fifty-four Candies of the article actually " purchased in the Madura country, and two thousand four hundred candies " entered as purchased in the accounts."

52. Of the correspondence in the Appendix C, No. 10 is a letter from Tagappa Chitty, deputy treasurer to Sitaram Sing, informing him that 20,000 pagodas had been inserted in the account as advanced to the Ryots for cultivating tobacco for fusily 1223, and desiring him to make a similar entry in his accounts; also requesting information respecting a sum of 1,000 pagodas entered in Sita Ram Sing's account, in order that the Treasury account might be made to correspond. No. 11 is a letter to the same person from Appajee Row, the witness against Cass Shitty, of whom particular notice has already been made, informing him that 13,000 pagodas had been charged for the purchase of tobacco in the accounts for the month of January, and calling for the district accounts. No. 12 is a letter from one Tehsildar to another, regarding the equalization of their accounts. No. 13 is a letter from Sitaram Sing, quoted in the thirty-eighth paragraph of the Commissioners' report, which fully explains the system of short payment, short weight, and false accounts prescribed by him: but in none of these letters is mention made of Cass Shitty by name. No. 14 to 22 inclusive, are letters written by Cass Shitty to various persons, all evincing that he actively interfered in the affairs of the tobacco department.

53. A review of this evidence sufficiently demonstrates that systematic abuses existed in the tobacco department. The letter of Sitaram Sing, directing short weight, short prices, and false accounts, the confession of the sorters of tobacco, and of the persons who signed false receipts, that these frauds were actually practised by them, render this unquestionable. That the extent of these frauds must also have been very great may be safely admitted, from the mere circumstance of the actual average charge for delivering tobacco for three years at Ponany having amounted to Pagodas 21 42 14, while it has since been contracted for at Pagodas 12 22 40 per candy.*

54. Respecting the amount of the tobacco embezzlements, two separate and distinct accounts are given by the Commissioners. The first is taken from that framed by Narnapah and Appajee Row; the second from the sorters' accounts " discovered by degrees.†" They are in substance as follows:

Narnapah's Accounts.

	St. Pagodas	F.	C.
In purchasing tobacco	1,20,925	17	11
In sibbendy	8,877	31	69
In godown repairs	1,813	44	44
Total embezzled by Cass Shitty....Pagodas	1,31,617	13	44

Sorters' Accounts.

	St. Pagodas	F.	C.
In weighing	36,806	32	30
In sorting	45,708	16	70
Pay of servants	5,413	0	13
Building storehouses	1,813	44	44
Bullock hire to Ponnany and packing	19,492	31	78
Star Pagodas...	1,09,234	35	75

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* See letter from Mr. Wish, dated 19th May 1817.

† One sorter, Teppacolum Soobaroy Chitty, delivered up three years' accounts. How the rest were obtained is not stated.

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	St. Pagodas	F.	C.	St Pagodas	F.	C.
Brought over, Star Pagodas...				1,09,234	35	75
Add: *net* balance due by Sitaram Sing, as follows:						
Gross balance	49,029	29	58			
Deduct tuccavy advanced by him	12,119	0	67			
				36,910	24	70
Total...				1,46,145	15	66
Deduct money discovered to have been paid in rewards for seizing smuggled tobacco	443	30	41			
Recovered from the sorters	1,788	16	27			
				2,232	1	68
Remainder embezzled Pagodas...				1,43,913	13	68

55. Of this total, Star Pagodas 1,36,261 40 56 is charged to Cass Shitty, at the foot of Statement 6, Appendix A, as explained in paragraph — of these proceedings.

56. The difference between the Sorters' accounts and the Treasury accounts is stated by the Commissioners (paragraph 42) to be owing, on one side, to an actual payment to the servants, and on the other, to an overcharge on the carriage of tobacco to Ponnany, neither of which were known to the Treasury Gomashtas.

57. In paragraph 43, the Commissioners state that the sum of Pagodas 1,43,913 13 62 comprehends the amount of the embezzlement, so far as it can be ascertained from the accounts of the tobacco servants; but it does not shew the illegal profit of the retailers, which the Commissioners did not think it necessary to inquire into.

58. The account drawn out by Narnapah of the embezzlements in the tobacco monopoly, though "sworn to by Appajee Row," who is throughout the echo of all his statements, if it be received as perfectly correct under the examinations given relative to this man's evidence in the tank department, will go to establish the precise amount of the embezzlement at the huzzoor Treasury. But Appajee's evidence, on the 3d October, went to prove that he could not state, without reference to the accounts, the sum for which credit was given on account of tobacco: yet, on the 14th November, he delivers in a most specific account of the tobacco embezzlements, agreeing in every item with that of Narnapah. In the tank departments, with the exception of the Curnums' estimates, there were no other accounts procurable than those of Narnapah, and therefore his were adopted; but, in the tobacco department, the Sorters' accounts seem to have been preferred by the Commissioners, and accordingly it is chiefly on them that they found their opinion respecting the amount of these frauds.

59. It is to be regretted, however, that a more satisfactory account was not given, how and where the Sorters' accounts were obtained, and how the Sorters could be called on to swear to the truth of accounts, which the Commissioners observe (in paragraph 10) were frequently mutilated, although enough were got to exhibit a complete view of the complicated system of fraud which prevailed in every branch of the monopoly. The accounts could, therefore, be only partially sworn to as being correct; or if they have been sworn to in the gross, the evidence is not strengthened by such an oath.

60. The Sorters are, by the Commissioners themselves, described as "the "most useful agents in carrying on the frauds of the monopoly:" and, from the nature of the abuses practised, which consisted chiefly of short measurement and short price, it is evident that, whether instigated by others or not, it was they who actually committed the greater part of these frauds. Accounts, therefore, coming from them, and implicating others in the tobacco embezzlements, ought to have been well authenticated, before they were adopted as genuine. It is true, that the Sorters have been sworn to the truth of the accounts in question; but as they confess themselves to have been the immediate

agents

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agents of the alleged frauds, it is easy to suppose that, if granted an indemnity, they would not be backward to accuse others in order to exculpate themselves; and when, in addition to this, it is known that the accounts were discovered by degrees only, and in all probability by the newly appointed servants, some evidence, in addition to that of the Sorters, would be considered necessary in a court of justice to render their testimony valid.

61. So far as a judgment can be formed from the papers in the Appendix to the Commissioners' Report, it would appear that the Sorters' accounts shew the *extent* only of the embezzlements; and in the depositions of these people they all state the frauds to have originated with Sitaram Sing, although evidently countenanced by Cass Shitty. That false receipts were fabricated there can be no doubt; but Cass Shitty has been tried and acquitted of "causing and "procuring receipts to be fabricated with a view to cheat the Government in "the transactions of the tobacco monopoly," and therefore it is the evidence of Narnapah and Appajee alone, corroborated, to a certain extent, by that of the tobacco Roysum, Anuntiah, that tends to implicate Cass Shitty.

62. The Board have already detailed their reasons for considering the evidence of Narnapah and Appajee as legally inconclusive. Anuntiah, in his first declaration, merely affirmed that the abuses practised by Sitaram Sing were according to Cass Shitty's order; and, in his second, he asserted that the greater part of the tobacco embezzlements was retained in the Treasury for the use of Cass Shitty. This, however, seems mere hearsay evidence; for Anuntiah was a tobacco Roysum under Sitaram Sing, and whatever he may have known of the detail of the tobacco abuses, must of himself have been totally unacquainted with the transactions in the Treasury. Indeed, his information on this point was not given until February 1816, and might therefore easily have been taken from that of Narnapah, given in the month of October preceding.

63. The Board have already stated, that whatever cause for *suspicion* there may be against Cass Shitty, the proof of his having appropriated any precise sum of the total embezzlements on the tobacco monopoly rests on the evidence of Narnapah and Appajee Row. The Commissioners charge him with embezzling Pagodas 1,27,065 18 52, in a sort of abstract, apparently of their own, at the bottom of the Sorters' account, No. 6: but so far as the Board can judge, this abstract does not seem supported by the account itself. The addition to this sum of Pagodas 9,196 21 78 is justified, apparently, on the ground that it was paid to different people by order of Cass Shitty and Sitaram Sing conjointly: yet, in the body of the Commissioners' report, the latter person exclusively is mentioned as responsible for it; and it is impossible to reconcile the statement of the Commissioners, that Pagodas 7,651 18 12 only are due by Sitaram Sing and the other servants, when in the body of their report they expressly state, that the Sorters' accounts hold Sitaram Sing responsible, not only for the sum of Pagodas 9,196 21 78 before mentioned, but for a further balance to the amount of Pagodas 27,714 2 53 also.

64. If evidence were procurable against Cass Shitty, the Board, throughout their correspondence with the Collector in Coimbatore, urged the expediency of making an example of him; but they also strongly and repeatedly cautioned the Collector against proceeding on defective evidence, and they apprehend that in the tobacco department the evidence obtained by the Commissioners will be found defective and objectionable when brought into a court of justice.

65. The guilt of the retailers of tobacco, of the Sorters, and of the persons who signed false accounts, is manifest by their own confessions; and that the Commissioners must have considered the Sorters and retailers responsible for these frauds, is also proved by their entering an actual recovery from them of Pagodas 1,788 16 27* on this account. But it is not explained why these persons were held answerable for so small a sum, when nearly the whole of the tobacco embezzlements might, with equal justice, have been charged against them. Until guilt was established against the alleged instigators of these frauds, the professed agents therein should not have been entirely absolved from punishment. The Board, in their letter to the Collector of the 28th September

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* From Sorters and retailers.

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September 1815, expressly forbid him to hold out, "even to those who may "come forward with the most ample information, any hopes of impunity. We "are resolved," said they, "that, so far as the law will authorize it, all who "have been engaged in the nefarious practices that for some time past have "prevailed in Coimbatore, shall suffer more or less in proportion to their "guilt:" and they directed the Collector "strenuously to urge, in the name "of the Board, that a full and ample confession of the past, and, so far as "may be practicable, a restitution of undue receipts, are the only means left "to secure the parties from the utmost severity of the law."

66. When Cass Shitty was acquitted by the circuit court of causing receipts to be fabricated with the view of cheating the Government, the Collector explained to the Board,* that it would be a breach of public faith to proceed against the actual fabricators of these papers, for that it was impossible to get at information concerning the frauds which had been committed in the tobacco department, except through the medium of those persons who had been his agents in carrying them on; and that they were, in consequence, given to understand, that such as should make full disclosures of what they knew of the frauds might expect to be leniently dwelt with. Nothing could be more at variance with the instructions of the Board than such a course of proceeding: but the Commissioners, by whom it was adopted, were independent of their authority, and the Board's instructions to the Collector were thus rendered nugatory.

67. A criminal charge for a conspiracy to defraud Government might have been instituted against all the parties, and evidence given of particular sums defrauded. The Governor in Council will, the Board conclude, be disposed to consider, that this would have been a preferable course to have pursued, to granting an entire indemnity to the professed agents in the crime.

68. The Commissioners do not appear to have taken any measures to ascertain whether Mr. William Garrow knew of the abuses going on in the conduct of the tobacco monopoly, or participated in the frauds. The name of Mr. William Garrow is not mentioned by any of the persons whose evidence is referred to by the Commissioners. It is but justice, therefore, to Mr. William Garrow to state, that the Commissioners have furnished no evidence that he knew of the improper proceedings they have detailed.

Extra Collections.

69. The Board now come to the third head of embezzlement, viz. Pagodas 3,00,156 1 15, on account of extra collections, of which Pagodas 31,343 8 35 are stated to have been embezzled in the Treasury, and Pagodas 2,68,812 36 60 in the districts, and for which Cass Shitty is held answerable for Pagodas 87,162 6 16 only, and the late Tehsildars and others for Pagodas 2,12,993 13 79.

70. The various items of which these extra collections are composed, and the appropriation thereof, as charged by the Commissioners, will be found stated in the following account current.

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* Letter from Mr. Sullivan, 15th April 1816.

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DR. *Account Current of Extra Collections, from fusily* 1216 *to fusily* 1224,

COLLECTIONS.

	Pagodas.	F.	C.
Nuzerana, or extra collections, at various fixed rates, from five to one hundred per cent.	83,590	3	34
Extra collections from Ryots without any fixed rate	30,963	31	64
Extra collections from certain Ryots at a certain rate for every butta of land	4,707	41	31
Extra collections from Ryots as rent above their pottahs	23,561	25	49
Extra collections from Ryots for money deposited by Potails for their offices	3,400	30	43
Extra collections for village and other expenses	19,694	43	74
Extra collections for repairs of tanks not made	1,829	9	4
Extra collections for grain and other articles to cutcherry servants	1,386	37	12
Extra collections for advances for cultivation not given to the Ryot	2,212	1	—
Sheep and gram not paid for	3,877	36	6
Bribes to Tehsildars for concealing land	875	1	57
Bribes by Potails and Curnums to Tehsildars	1,608	16	53
Collections from lands concealed by Tehsildars	40,983	18	17
Produce of tanks and enaum lands concealed	6,160	28	9
Taxes concealed by Tehsildars	155	28	42
Tax on grass lands concealed	11,652	13	21
Profit on the exchange of coins collected	924	7	14
Produce of stray cattle sold	11	32	12
Profit of Potails from their leases	16,271	15	21
Borrowed by Potails for paying extra extractions of all kinds	23,347	15	55
Taken out of the collections by the Tehsildars	22,941	14	37
	3,00,156	1	15

or nine years (*being an Abstract of No.* 9 *Appendix* A). Cr.

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APPROPRIATION.

	Pags.	F.	C.
Cass Shitty	54,483	6	49
Sheristadar Jewan Row, suspended 19th September 1815	2,225	23	59
Gopauliah Huzzoor Moonshee	1,810	—	—
Huzzoor Gomashtas, &c. since suspended, 19th September	696	41	65
English writers	1,056	16	7
Surveyors	174	43	78
Paupey Shitty Huzzoor Shroff, suspended 19th September 1815	15	—	—
Huzzoor Daloyets	790	3	19
To Tehsildars, viz.*	61,252	—	37

1st October.	S. Pags	F.	C.		S. Pags.	F.	C.
§Cangayam Soobiah	1,663	18	15	§Annaviah	14,869	30	43
§Mootoosamymoody, deputy Tehsildar	3	31	9	Vencalacharry	1,316	32	76
§Anuntiah	7,379	26	73	Sabauputty Moodely	5,697	..	.
Purundory Ram Row	426	24	8	§Sevagooroonada Reddy	1,948	41	62
Pylany Vencataramaniah	439	3	17	Soobaroy Moodely	2,115	6	34
Arnachilla Pilla	28	16	5	Syed Dewan	54	22	40
Jayaram Punt	391	28	73	Iyaniah	284	6	85
Annasawmy Pilla, deputy Tehsildar	157	12	68	§Aununtashana Pillay	15,528	12	21
Mahabadutty Khawn	13	32	11	Sooba Row	5,367	32	76
Caucajee Row	23	—	—	§Mootoo Pillay	160	28	74
Lutchmenaraniah	30	16	6	Coottiyah Pillah	219	14	38
Nunja Moodely	74	32	11	Lutchmenarsiah	9,653	38	78
§Sawrungapauni Pillay	1,576	44	14	Vydelinga Pilla	532	20	6
Vencatashyen Gar	9,430	23	55	Streenevasa Row	527	20	42
Purundory Soobiah	8,879	17	34	Davanaikem Pillay	104	32	12
Purshram Pilla	7,148	40	39	Anchaliah	4	—	—
Vencatachella Moodely	4,413	28	73	§Runga Pillah	1,252	25	28
Kistna Row	3,776	20	23	§Ramachendriah	5,183	41	30
§Iyasiah	12,315	44	14	§Ram Row	6,461	6	3
Aumonoolah, deputy Tehsildar	647	2	61	§Vencataramaniah, deputy Tehsildar	1,509	8	3
§Audy Narrain Moody, deputy Tehsildar	142	7	78	Prasenna Row	11	19	23
				Shasiah	2,169	10	3
				§Vencatareddy	1,157	26	43

1,37,612 14 17

Ram Row suspended, although sum is charged against him.

	S. Pags.	F.	C.	Pags.	F.	C.
District Sheristadars (12 suspended 1st Oct. 1815)	5,301	20	13			
District Gomashtas (9 suspended 1st Oct. 1815)	3,141	41	65			
District Raysums (five Raysums suspended on different dates)	1,725	38	55			
District Shroffs	137	43	32			
District Peons	3,600	12	21			
Servants of the Sayer Department (three suspended on different dates)	88	31	38			
Sita Ram Sing and Tobacco Servants, &c. (Sita Ram Sing has absconded)	2,840	31	72			
Police Darogahs	2,827	29	3			
Court Servants	865	33	60			
Tank-repair Servants (4 suspended 1st Oct. 1815)	1,377	13	69			
Tank repairs	82	4	65			
Gunga Ram	554	3	16			
To Europeans and their servants	245	—	11			
Supplies to troops	1,837	32	20			
Value of sheep, number 12,536	1,791	31	29			
To Potails	1,1013	27	25			
To Curnums	455	22	55			
To village expenses, &c. &c.	24,968	21	52			
To Collector's cutcherry & Cass Shitty's people	9,018	21	59			
				71,884	31	40
Total charges				2,70,749	1	14
Balance on the Potails				29,407	—	1
Total				3,00,156	1	15

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* All marked § in actual employ on the 1st October 1815.

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71. Respecting the amount of these embezzlements generally, the Board beg leave to refer to the former part of their present proceedings, in which they have entered into some explanation of the mode in which the accounts of the district embezzlements were obtained. It will thence be perceived, that the information of the Commissioners, regarding the extent of these extra collections, is founded not upon original accounts, but on accounts compiled by new and temporary servants, under the immediate direction of the newly appointed Tehsildars, whose confirmation in office depended upon abuses being proved against their predecessors; and accordingly we find, that the appropriation of the greater portion of these alleged extra collections is charged, not against Cass Shitty, but against the late Tehsildars.

72. The Board are quite at a loss to understand how the Curnums' accounts could shew the appropriation of these sums as stated by the Commissioners. The only examination or deposition of a Curnum inserted in the Appendix, gives no such accounts. It is true, that the Potails are stated to have given an account of part of the collections and appropriations. They could know this in some cases, or guess it in others; but the Curnums, in most cases, must have been entirely ignorant of what became of the money after it was collected, or at any rate could only write down what the Potail might tell them to write.

73. Although the total of collections in paragragh 64, under this head, is stated at Pagodas 3,00,156 1 15, and the disbursements, in paragraph 70, is made to correspond with that sum, there is an error, in paragraph 70, in the addition, of no less than Pagodas 32,610 13 11. The sum debited to Tehsildars in this abstract is only Pagodas 1,04,935 14 48. In the detailed account current, entered in paragraph 70, it amounts to Pagodas 1,37,612 (as taken from No. 9, Appendix A). But whether the sum should be 1,00,000 pagodas or 1,40,000 pagodas, it is clear that the new Tehsildars and new Gomashtas drew out the accounts against the former Tehsildars and former servants in their absence; for it will be observed, that the whole of these servants were suspended on the 1st of October, and that of the few examined, or more properly of the few who gave declarations to the Commissioners, none are called on or enter into any defence of the charges exhibited against them in these accounts. Yet some Tehsildars are debited with large sums; for instance, Annaviah, with 16,869 pagodas, and another, Aununtastana Pillay, with 15,528 pagodas.

74. There are some items, however, entered in these accounts, which it is a misuse of terms to class as embezzlements, or to denominate extra collections. These are the following:

	Pagodas.	F.	C.
No. 3. Extra collections for village expenses	19,694	43	74
No. 12. Profit of the village renters	16,271	15	21
No. 13. Money borrowed by ditto, to pay rent and extra demand	23,347	15	55
	59,313	29	70

75. The first of these items is the amount of "collections made for defraying "village festivals, religious ceremonies, and various petty charges, usually "borne by the village inhabitants." This, in fact, in every village, in every district throughout the Peninsula, is the fund of the township, whence all the joint expenses of the village community are defrayed; but, in the opinion of the Commissioners, it was in Coimbatore "at least three times as much as it ought "to have been."

76. The reasons of the Commissioners for the admission of the second of these items will be best given in their own words. The first is, "that the extra "collections were in many villages insufficient to defray the nuzzerana and "other extra demands; and hence, in order to shew how they were satisfied, "it was necessary to bring forward the renters' profits, which were disbursed "for that purpose." The second is, that the Curnums and village renters "have, no doubt, frequently suppressed a part of the extra collections reserved "for their own use, and, in order to conceal them the better, have inserted

"the renters' profits, as if they had been necessary to complete the sum "required for the nuzzerana and other private assessments."

77. The third item "is composed of money borrowed by different heads of "villages, to pay the private demands of the revenue servants."

78. The Board confess themselves utterly at a loss to account for the insertion of the renters' profits as an extra collection, for the Commissioners themselves, in the sixty-seventh paragraph of their report, after having thus included it, proceed to deduct it, because, to use their own words, it "is "not, in fact, an extra assessment upon the inhabitants."

79. The Commissioners, however, justify the insertion of the two other items, anticipating the obvious objection, that it may be said that the collections "for village festival, &c." and the money "borrowed by the Potails, "cannot be regarded as forming any additional burden upon the inhabitants, "because they are always accustomed to defray voluntarily, among themselves, "the expense of festivals and other village ceremonies, and because the money "borrowed will be repaid to the lenders." They proceed to state, that the "answer to this inference is, that the sum entered on account of village ceremonies is most probably in addition to the usual amount, and that the "money entered as a loan has chiefly, if not entirely, been raised by assessment upon the inhabitants." But the Board can find nothing in the Appendix to the report to justify any such conclusion.

80. The Commissioners assert, that the sum charged for the support of the village temples and festivals is at least "three times as much as it ought to "have been;" but they have not even attempted to shew that it has been greater than usual, and though they surmise it to be probable that the money in question was otherwise appropriated, this surmise is unsupported.

81. The accounts obtained by the Commissioners represent the last sum of Pagodas 23,347 15 55 to be a loan, liable to repayment; but a part only of this statement is adopted as correct. The Commissioners, without any other evidence than surmise, after stating the mere probability that "a *considerable* "*part* of what is here called a loan *will be* found to have been realized by "assessment upon the Ryots," in the very next paragraph assume, "that "the money entered as a loan *has chiefly, if not entirely,* been raised by assessments on the inhabitants."

82. The Board are induced to believe, from the manner in which the accounts have been drawn out, that the amount of the nuzzerana, and other sums entered in the accounts as the appropriation of the extra collections, have been greatly exaggerated, by the new and interested servants who superintended the compilation of the district accounts, and that this is perhaps the reason why "the extra collections were in many villages insufficient to defray "the nuzzerana," and why the grama khurch, or village funds, the renters' profits, and the money borrowed by them, have all been included in the accounts, in order to shew how these alleged extra demands were satisfied.

83. That extra collections have been made there can be no doubt, and that the renters have paid considerable sums of money seems also probable, but not evident, at least not shewn. But these sums were paid to secure equivalent advantages, and however great may have been the rapacity of the public servants, it is difficult to believe that, to satisfy it, the renters would have parted not only with all their profits, but also with money borrowed for the purpose.

84. A few very short explanations only are afforded by the Commissioners respecting the other items composing the total of the embezzlements, and no further evidence is given of these abuses, with the exception of the principal item of Pagodas 83,590 3 34, on account of nuzzerana.

Nuzzerana.

85. The Board, for the reasons already before adverted to, question the correctness of this amount, as well as that of the other items composing the grand total of Pagodas 300,156 1 15; although they entertain no doubt that extra collections, to a considerable extent, have been made on this account.

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The evidence relating to the nuzzerana will be found in the Appendix to the Commissioner's report, from No. 30 to 66 B, and No. 23 to 25 C.

86. The first information regarding the nuzzerana seems to have been given by the late Serishtadar, Jevun Row, who on the 14th September 1815, after observing that Annaviah, the Tehsildar of Parundory, was authorized by the Collector to explain to the people Mr. Garrow's proclamation regarding the decennial lease, goes on to state, that " Annaviah" assembled those who delivered the proposals in another place, and bargained with them to pay a nuzzer to the gentleman of twenty-five, thirty, or forty, for every hundred, and a rupee for every chuckrum. Cass Shitty went and advised him of this from time to time, " and gave the contract to the people who paid the largest sum. *I heard " of this, but do not know the particulars.*" Annaviah, the person here alluded to, being asked by the Commissioners on what account the nuzzerana collections were made in fusily 1223, confirms this evidence by declaring that " Cass " Shitty desired him to tell the villagers that the gentleman had been ten " years in this district, without obtaining any benefit from it: that he likewise " intended to settle a ten years' rent, and afterwards to go home: that they " would have no more trouble with the Sirkar, and therefore that they must " pay him something; likewise that the average bareez had been increased in " their talooks, which he (Cass Shitty) had reduced. The deponent spoke " with the villagers, and they consented to pay the nuzzer."

87. This man's evidence also goes to prove the delivery, by himself, to Cass Shitty, of part of the extra collections thus made. " They gave him (deponent) the money: he took it in, and gave it to Cass Shitty." He also deposes, that he paid of the nuzzerana 10,500 rupees to the son of Vydelinga Pillay, Cass Shitty's Gomashta, and 10,500 rupees to Vydelinga Pillay, according to Cass Shitty's orders. Another Tehsildar (No. 31), says, " deponent " paid 4,000 rupees at different times to Vydelinga Pillay, according to Cass " Shitty's orders; also, by Cass Shitty's orders, 8,100 rupees was remitted to " Annaviah (the previous witness), and 1,500 rupees were remitted to Cass " Shitty in charge of Coimbatore talook." Peon Chinnana Naik, a Tehsildar (No. 32), deposes, that of 7,980 rupees extra collections made during three years, " 6,750 was paid to Cass Shitty." A Tehsildar (No. 33), deposes, that of rupees 5,294 collected in fusily 1223, at the rate of half a fanam per chuckrum, he by order of Cass Shitty paid 5,000 rupees to a ghee-merchant, and took his receipt for it; that 7,000 rupees were collected in fusily 1224, at one fanam per chuckrum, and were paid by Cass Shitty's order, and entered in the accounts.

88. Tehsildar No. 34 deposes, that along with the nuzzer-money collected in fusilies 1221 and 1222, he sent to Cass Shitty rupees 1,650 taken out of the collections, and entered, by Cass Shitty's directions, in the accounts as due by dead and deserted. That the total extra collections in three years were Star
Sic orig. Pagodas 10,715 22 40, of which Rupees 1,015, and Pagodas 8,055 21 60, were remitted to the Treasury of the huzzoor.

89. Tehsildar No. 35 deposes, that he paid Rupees 5,294, and some other sums from the extra collections, on account of drafts made upon him by Cass Shitty.

90. Tehsildar No. 36 deposes, that of Rupees 11,723½, collected for nuzzerana, and Rupees 3,155½, collected from concealed cultivation, in fusilies 1221 and 22, Rupees 13,300 was paid to Cass Shitty or by his order.

91. Tehsildar No. 38 deposes, that from the money collected for nuzzer, he paid some sums to Cass Shitty, and others to different persons by his orders.

92. Tehsildar No. 39 deposes, that of Rupees 16,499$\frac{7}{16}$ collected for nuzzerana, he paid by Cass Shitty's orders Rupees 16,496½ to Vedelinga Pillay and others; that he has Cass Shitty's order for the different sums, and the receipts of the people who received the money.

93. Tehsildar No. 40 deposes, that of 10,200 rupees, collected for nuzzerana, he paid 9,070 rupees to Cass Shitty, and by his orders. A Tehsildar (No. 41) states, that the extra collections in fusily 1222 were Rupees 11,880,

out of which he remitted to Cass Shitty 10,300 rupees with the talook "Irsall." Abundant evidence to the same effect is contained in the other papers of Appendix B. before mentioned; and in the Appendix C there are three letters from Cass Shitty himself, in the first of which he desires one of the Tehsildars "to remit the whole nuzzer-money belonging to the (dhori) without delay, to "the care of Appajee-row in the huzzoor;" and in the second and third he writes to other Tehsildars as follows: "you requested to know where to "forward the amount of the gentleman's own money collected now in your "own possession; you are to remit the whole money remaining with you to "the treasury." You desire to know where to remit the amount collected on account of the gentleman; you are to send it to the treasury with the collections.[*]

94. From this evidence respecting the nuzzerana, it seems clearly established, that large extra collections were made by the different Tehsildars, at the desire of Cass Shitty, or his agents, and that Cass Shitty, both verbally and in writing, declared this nuzzerana to be for the use of the Collector. It is further established, that a considerable portion of the money thus collected was paid to Cass Shitty, and the actual appropriation of part of it is thus brought directly home to him; but it does not appear that the precise amount which he received has been accurately ascertained by evidence, although he is debited in the accounts with two different sums.

95. The Board observe, that on the faith of the statements prepared by the new servants, stated, but not shewn to have been "taken principally from the Curnums' accounts," Cass Shitty is charged by the Commissioners, in the seventieth paragraph of their report, as answerable for extra collections to the extent of Pagodas 54,483 6 49: that, in the following paragraph, they explain this sum to comprise not only the nuzzerana received by him, but "the profits "of the villages, ninety-six in number, which he held for himself under the "name of pretended renters;" and finally, that in the accounts 14 and 15 in the Appendix A, and in paragraph 108 of the Commissioners' report, Cass Shitty is charged with Pagodas 87,162 6 16 for extra "village collections."[†]

Sic orig.

96. The Board have in vain endeavoured to reconcile these contradictory statements. They have no hesitation, however, in recording their opinion, that the accounts prepared by the new servants are not safe data on which to found legal proceedings against Cass Shitty, even supposing him to be legally responsible for the amount of the nuzzerana, and for the other extra collections made for his use. There can be no doubt that his profits as a renter of villages, like his profits as a merchant, were highly incompatible with his situation as a public servant; but, in the opinion of the Board, he might be held answerable to the Government as well for the latter as for the former. Both might equally be urged as charges against him in his public capacity of treasurer, to prove him an unfit person for office; but the Board do not think that a court of justice would admit of the recovery of the one, more than of that of the other. On the discovery that the villages in question were collusively rented, the Collector acted rightly in resuming them, but the Board apprehend that the evil is not to be remedied reprospectively.

97. The Commissioners, in the seventy-first paragraph of their report, observe, that of the extra collections, to the amount of Pagodas 104,935 14 43, for which the late Tehsildars are charged as responsible, they assert, "that "they paid to Cass Shitty Pagodas 68,784 15 20:" but the Commissioners "immediately explain, that of these persons, to the number of forty-four, "there has not been time to examine thoroughly more than two or three of "them,

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[*] In this letter Cass Shitty desires that the whole nuzzer money may be remitted to the care of Appajee Row; and Appajee Row, in his deposition of the 21st September 1815, of which a translation was sent in Mr. Sullivan's letter of the 15th March 1816, states, that "from fusily 1221 to "1222 was remitted with the Sirkar collection, as nuzzerana, the sum of thirty thousand Star Pagodas: after shroffing, the said sum of money was put into Cass Shitty's own chest, as per his "order" Paupy Chitty, the huzzoor shroff, in his deposition, says he sorted the nuzzerana received from the talooks, and kept it in Cass Shitty's own cash chest, but that he does not know the amount

[†] Although the Commissioners have debited Cass Shitty, in the 105th paragraph and the account 14 and 15 Appendix A with Pagodas 87,162 6 16, as money received from extra collections, they debit him in the abstract of paragraph 70 with Pagodas 54,483 6 49; but, as already stated, there is an error in the total of this abstract, of Pagodas 32,610 13 11.

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" them, regarding their payments to Cass Shitty." The Board are of opinion, that Cass Shitty should be held responsible for such part of the extra collections only as these Tehsildars, or other *valid* witnesses, can *prove* to have reached his hands.

98. The late Mr. William Garrow's name is brought forward by Cass Shitty, in his correspondence respecting the nuzzerana, and he appears to have made the Tehsildars and others believe that the demand he made under this head was for the benefit of his master. His assertion alone can never be admitted as implicating Mr. William Garrow, and it will be seen that he appropriated part of this nuzzerana to his private trade in tobacco, even before it was remitted to the huzzoor, and that no other evidence, not even that of Narnapah or Appajee Row, confirms the assertion of Cass Shitty.

Sandal-wood Embezzlements.

99. The next item of embezzlement noticed by the Commissioners is Pagodas 54,696 28 33, on account of sandal-wood, the whole of which is charged against Cass Shitty.

100. The late Collector, in a letter to the Board, under date the 15th June 1811, after taking a review of the produce derived from the sandal forests in Coimbatore, stated, that with the view of preventing a great increase to the establishment entertained on this account, he had, on the conclusion of fusily 1216, appointed a person of the " name of Manar Chitty to cut down the " wood, he having the small branches, saw-dust, and otherwise indifferent " parts of the tree, for the expense he should be at in keeping up a sibbendy, " and cutting the same free of all expenses whatever to the Sirkar." He adds, " that to ascertain whether the out-turn of his engagement would be so advan" tageous as to render it expedient to retract it in the second year, the whole " quantity of branches, saw-dust, &c. were taken an account of by the revenue " servants," and that his profits, from fusily 1217 to 1219 inclusive, were ascertained to be Candies 142¾, or about Rupees 428.

101. But according to the statement of the Commissioners it appears, that the contractor, Manar Chitty, declares himself to have been a mere paid agent of Cass Shitty, who " was the principal in the business," and that this man, together with Sita Ram Sing, who was appointed by Cass Shitty to assist him, " used to reject the sample pieces if there was a difference of only two " inches, and they collected these pieces among the rejected pieces. In the " rejected pieces there would be only one-fourth of pieces quite below the " sample, and the remainder was composed of pieces one or two inches less " than the sample." It is also added, " that the pieces thus rejected were, " by Cass Shitty's orders, conveyed to his own private godowns."

102. In the opinion of the Board, it is clearly proved that Cass Shitty was the real contractor: but this of itself, though highly irregular and improper in a public servant, will not, it is feared, render him amenable to any other punishment than loss of office, unless the contract can have been proved to have been infringed. It is evident that every advantage was taken of the terms of the contract, and that the contractor accordingly appropriated to himself all pieces that were " one or two inches less than the sample;" but it would be difficult to shew that his profits from this source were contrary to an agreement expressly, though perhaps imprudently, authorizing him to take " the " rejected pieces of wood." The Commissioners, therefore, have rather exposed the imprudence of the contract than established the responsibility of the contractor; for the Board can discover no evidence to support their assertion, " that the rejected pieces were often as good, and sometimes better," than those given to Government.

103. Supposing, however, that the responsibility of Cass Shitty for his profits from this source could by any means be established, it seems doubtful whether they ever amounted to Pagodas 54,696 28 33, as shewn in the Statement No. 12, in the Appendix A. . " The documents from which this account " was prepared were produced by Narniah, one of the three accountants em" ployed at the depôts. On his being questioned respecting the sandal, soon " after the arrival of Mr. Sullivan, he brought what the Commissioners term a " fabricated account," apparently for no other reason than that it corresponded

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"with that which had been written under the direction of the contractor, Manar Chitty; but being told," add the Commissioners, "that he would be held responsible if the true accounts were not produced, he went to Ardenhully in Mysore, where the house of Putabramiah, one of the depôt accountants, was, and brought from thence an account kept of the sandal by Putabramiah and the other accountant Geriah, both of whom are since dead. It is contained in a '*curtain*,' a kind of black book in which the natives write their accounts on slate." Now, though this man states that the account in question is in the hand-writing of these two persons, which is familiar to him, and that, so far as he can recollect, it corresponds with his own accounts, which he affirms were taken from him by Videlinga Pillay, the Gomashta of Cass Shitty, yet when he adds, what the Commissioners have not noticed in the body of their report, that "I don't know where they kept the particulars of their accounts, but I now give information of the account according to their abstract," it occurs to the Board that this account also may be fabricated. He presented, in the first instance, an account which the Commissioners would not accept: he is then threatened with being himself made responsible for these frauds, and to relieve himself from this rather serious responsibility he goes to Mysore, and returns, not with the original detailed accounts of his deceased brethren, for he knows not where they kept them, but with an abstract of theirs, of which no mention seems to have been made when he set out upon his journey. The Board, without further evidence than is before them, cannot persuade themselves that this document is authentic. The Commissioners themselves, indeed, allow that "these accounts may have entered much of the inferior sort as standard sandal-wood, and may have over-rated the value," yet they urge, with what consistency or propriety it is for the Government to judge, "that they ought to be adopted until they are proved erroneous."

Sundries.

104. The only remaining embezzlement is Pagodas 8,199 12 9, under the head of sundries, of which Pagodas 5,555 33 are stated to have been embezzled in the Treasury, and Pagodas 3,643 23 47 in the districts. The whole is charged against Cass Shitty.

105. The particulars of this embezzlement are given by the Commissioners in the one hundred and eighth paragraph of their report, as follows:

	St. Pags.	F.	C.
Cotton	4,565	18	22
Bandies	1,251	1	69
Lottery tickets	206	—	—
Paper	145	32	12
Carriage of money	212	38	46
Gain on exchange	1,328	11	20
Carriage of cutcherry accounts	490	—	—
Pagodas	8,199	12	9

"The three first of these sums are stated not to appear in the public accounts as a disbursement." The first is the difference between the amount disbursed and repaid into the Treasury of advances which the Collector was authorized to make to the Ryots, for the cultivation of cotton, by the letter noted in the margin.* It is charged against Cass Shitty, "because it is perfectly clear that the trade, after being shut to the Company, was kept open for him, and carried on with the public money, while he endeavoured to impress the inhabitants with the opinion that the purchases were for Government." It seems established, that Cass Shitty appropriated part of the money intended for advances for cotton to his own private trade in cotton and ghee; but the grounds upon which he is held answerable for this particular sum are not fully stated.

106. The two next items are stated both to have been paid to Cass Shitty without being entered in the public accounts; the one was for lottery-tickets, the other for making one hundred carts, of which only fifty were made, and

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* To Mr. W. Garrow, 24th September 1812.

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these were employed in private trade. The two following items form together the sum of Pagodas 358 25 58, noticed also in the eighteenth paragraph of the Commissioners' report, and stated to have been "overcharged on the price of "paper and the hire of bullocks for the cutcherry." The two last items are likewise mentioned in the same part of the report: the former is stated to have been "gained by taking various coins out of the treasury, and replacing "them by others at a different rate of exchange; and the latter is explained to "have been overcharged on the hire of carts employed in carrying the cutcherry baggage." But the Commissioners have not given any information regarding the grounds upon which these several sums are charged against Cass Shitty, and the Board, therefore, can offer no opinion on the justice of making him answerable for the same.

107. The Board do not find that the Commissioners have included, in the general abstract which they have given of all the embezzlements, the sum of Pagodas 2,378 41 44, which, in the eighteenth paragraph of their report, is stated to have been embezzled by Cass Shitty, "in the price of sheep and "grain supplied to the Commissariat."

108. Cass Shitty, the late Treasurer, several years before the death of the late Collector, Mr. William Garrow, appears to have obtained great ascendancy, and to have been, in fact, the manager of the whole district. He superseded the head native servant, Jevun Row, in the duties of his office, and his orders to the Tehsildars, frequently accompanied with threats of dismissal or of other punishment, were received with awe, and obeyed implicitly.

109. That he availed himself of this ascendancy there seems to be no doubt, as he has himself admitted that he carried on a very extensive trade, and that he, for this purpose, sent from the Treasury the sum of Pagodas 204,000, partly from his own money and partly from the public chest.* He has likewise confessed, that his commerce was conducted by means of the public native servants; and although he denied any knowledge of frauds in the tobacco monopoly, it appears, from the depositions No. 78, 79, and 80, Appendix B, that he was at that time employing persons to dissuade Anuntiah, a gomashta in that department, from giving information, by an offer of one thousand pagodas.

110. There are also sufficient grounds for *suspecting*, and even believing this man of having been the chief instigation of most of the abuses that have taken place in Coimbatore; but the Board have already stated the grounds of their apprehension, that the evidence obtained by the Commissioners is not such as would enable legal proceedings to be maintained against him with success. Such proceedings, however, having been commenced by Mr. Sullivan, on his responsibility as Collector, and the Government having authorized the prosecution instituted by Cass Shitty, on account of these proceedings being defended as as a public suit, it is hoped that the present acting Collector, Mr. Thackeray, in communication with Mr. Forbes, who defends the suit on behalf of Government, will be able to adduce further and better evidence than that afforded by the Commissioners, and thereby bring the delinquent to condign punishment. To effect this, every assistance has been, and will continue to be given by the Board.

111. In regard to the late Collector, Mr. William Garrow, the Board, in obedience to the orders of Government, that they should state the extent "to which he has been implicated in the corruption of his servant Cass "Shitty," have under each head remarked, that no evidence existed of any participation in the frauds, or of a knowledge of them by that officer. It is true, that Strenevassa Row deposes that Cass Shitty told him that, in the tank department "Mr. Garrow had ordered him to write more money in the ac-"counts than the actual charges in the districts;" and there is abundant evidence to shew, that the nuzzerana was positively declared by Cass Shitty to be for the use of the Collector. Annaviah deposes, that Cass Shitty instructed him "to tell the villagers that the gentleman had been ten years in the district "without obtaining any benefit from it; that he likewise intended to settle a "ten years' rent, and afterwards go home, and therefore that they must pay "him something:" and Cass Shitty, in his letters to the Tehsildars respecting the

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* He states, however, that all the public money was replaced.

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the money collected on this account, expressly terms it "the nuzzer money "belonging to the dhori," or gentleman, the money collected on account of the "gentleman," and "the gentleman's own money." There is, consequently, reason to think that it was generally believed by the people who paid this money, that it was intended for Mr. William Garrow.

112. It does not, however, follow, that this was really the case: on the contrary, the more natural conclusion is that the name of Mr. Garrow was used by Cass Shitty merely to cover his own corrupt views, and in order the more easily to induce the people to contribute to the extra assessments imposed for his own use. Part of these corrupt receipts were appropriated by Cass Shitty to his commercial pursuits before they reached the Treasury, notwithstanding he had stated that the levy of this money was for the use of the gentleman.

113. Against this conclusion there are only two circumstances that have come to the knowledge of the Board: the first is the assertion of Jevun Row, the late Sheristadar, that when Annaviah assembled and bargained with those who gave in proposals for the decennial lease "to pay a nuzzer to the gentle- "man, Cass Shitty went and advised him of this from time to time;" the other is the statement contained in the sixtieth paragraph of the Commissioners' report, that when the Board, on the 2d August 1813, stopped all proceedings in the decennial lease, and consequently materially impeded the further progress of extra collections, Cass Shitty, to induce the modifications of these orders, "summoned the Serishtadar, and directed him to make out a state- "ment immediately," shewing that six hundred and four villages had already been actually settled on a decennial lease, and that Mr. Garrow, in a letter to the Board of the 10th September 1813, transmitted the statement so prepared, and represented to the Board that the six hundred and four villages had already been leased out, whereas, in fact, such statement was false, as the lease did not commence until six months afterwards, in March 1814, nor was a single village given away until the 23d April 1814.

114. The assertions of Jevun Row, if true, would undoubtedly implicate the character of Mr. William Garrow; but it does not seem deserving of the least attention. Jevun Row himself declares, that it is mere hearsay evidence. "*I heard of this*," says he, "*but do not know the particulars;*" and though nothing is more probable than that Cass Shitty would endeavour to strengthen the belief he had inculcated, of the nuzzerana being for Mr. William Garrow's use, by pretending to communicate with him respecting it, there is not a tittle of evidence to shew that he ever actually did so.

115. Into the other circumstance before-mentioned the Board have not deemed it necessary to examine minutely, because the death of the Collector has deprived them of the aid of the explanations which he might have afforded.

116. The Commissioners admit, that a proclamation was published by Mr. Garrow, notifying, as they say, "that it was intended to make a decennial "lease of the country, from 1223 to 1232 inclusive; that the rent of the vil- "lages had already been determined upon, and exhorting the inhabitants to "increase their cultivation as much as possible."

117. The words of the advertisement, as given by them, are as follow:

118. "Translation of an advertisement published by William Garrow, Esq. "Collector of Coimbatore and Daraapooram, lying north and south of the "Noiel and the Ghauts, for the information of the Monigars and the inha- "bitants, and all other people in general in the district of Coimbatore, dated "10th June 1813.

119. "Having determined to rent the villages upon a decennial lease, from "the year stremoga of fusily 1223, up to the end of the year chittrabaunoo of "fusily 1232, the villages will be rented out according to a bereez already "fixed, but not upon the bereez of the Razeenamahs to be received from the "Ryots for this year; therefore the Monigars and head inhabitants of the vil- "lages should use their best endeavours to extend their cultivation, and be "ready for renting the villages at the time fixed."

120. It will thus be observed, that the inhabitants were distinctly assured, in June 1813, that the villages would be rented, not only on a bereez already fixed, but that they would be rented upon the bereez of the Razeenamahs to be received from the Ryots for that year; "therefore the Monigars and head "inhabitants should use their best endeavours to extend their cultivation, and "be ready for renting their villages at the time fixed."

121. The date of this advertisement is but twenty-one days before the close of fusily 1222, and therefore the rent to be made was to commence from fusily 1223, or July 1813. But the Commissioners state, that on the receipt of the Board's orders of the 2d August 1813, the lease had not yet even been begun; and add, that the lease stated on the 10th September 1813 to have been extended to six hundred and four villages, was not begun till March 1814, nor the first villages given away till the 23d April.

122. In order clearly to understand this part of the question, it will be best to quote Mr. William Garrow's letter of the 10th September 1813.

"I would sooner have replied to your Board's orders of the 2d ultimo, had "I not been engaged in bringing into a more compact state the accounts "which must necessarily accompany the present address.

"In pursuance of your Board's orders in the minute of the 11th March "last, I considered it my duty to commence, as soon as possible, the settle"ment of the two divisions on a decennial, and ultimately a permanent lease.

"The talooks and villages, as they presented themselves the most prepared "for the settlement, were the objects of immediate inquiry, and the result was "the settlement of the accounts of the talooks mentioned in the margin,* "embracing six hundred and four villages.

"I had previously† proclaimed your Board's intention of introducing the "new system, in order that the persons who were to come forward as renters "might be encouraged to the extension of their cultivation, under the assurance "of your Board's decided wish that the ryotwarry system should cease imme"diately that it was practicable.

"Since the receipt of your Board's letter I have inquired into the state "of the cultivation of the district, and find that, on the assurance held out to "them, the head inhabitants have laid out a considerable sum of money in "advances for the improvement of different villages.

"It is, therefore, with no small degreee of diffidence, that I now address "your Board as to how I shall act.

"The talooks mentioned in the enclosed Statement A have been, to all "intents and purposes, settled upon the assurance of the lease, and money "has been laid out in consequence by the head inhabitants.

"I know of no way of avoiding the engagements now formed, unless it be "done by your Board and Government, should it be deemed justifiable to "annul them as being still subject to the approval of superior authority. If "so, an advertisement to this effect, direct from your Board, will, I presume, "be absolutely necessary, to prevent the confidence of the inhabitants being "shaken in the Collector, as to any future engagements which he may wish "to enter into with them.

"The accounts now forwarded require no particular remark for the present: "they exhibit a rent-roll of the villages already settled, and the Statement B "exhibits the plan upon which each has been settled. Until the receipt of "some decisive orders for annulling or confirming the settlement made, I "shall abstain from any communication of the subject of this reference to the "persons who are interested in the settlement; but I request it may be speedy, "as the season is advancing, and no small discontent may be occasioned should "the engagements be annulled at a late period.

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* Darapooram, Caroor, Pulladum, Pallauchy, Perindora, Ervad, Checkerag Kerry, and Andoor.

† 10th June 1813.

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" In the meantime, it would only be occupying your Board's attention unne-" cessarily to enter into any detail of the accounts, until the subject be " brought before you in a complete state."

123. The Board beg leave to submit to Government, whether the case is not correctly put by Mr. William Garrow. In paragraph 3 he distinctly reports the " settlement of the *accounts*" of the talooks named, embracing six hundred and four villages. In paragraph 4 he refers to his proclamation of June 1813; and in paragraph 7 he declares that the talooks mentioned have been, to all intents and purposes, " settled *upon the assurances* of the lease." In paragraph 8 he states, that the lease is subject to the approval of superior authority; and when, in paragraph 9, he refers to the accounts exhibiting a rent-roll of the villages already settled, the Board submit whether more can be meant than is implied from paragraph 3 to paragraph 7 inclusive, viz. that the amount of the revenue of each village has been fixed, and the faith of Government for the lease pledged generally to the people, but that no village had yet been actually settled, further than upon the " assurances of the lease." This, it is true, was not the exact interpretation given to the Collector's letter by the Board, in their address to Government of the 16th September 1816; but, on a further consideration of it, they think that it may fairly admit of this meaning. It is probable, that the Board's letter to Government led the Commissioners to conclude that Mr. Garrow had really and distinctly reported the actual renting of six hundred and four villages.

124. The proclamation issued in December 1813 (see 66, Appendix B), although issued after the sanction of Government had been received to continue the lease, agrees in substance with that issued in June. It states the amount of the rent to have been already *fixed*, and that the produce of the current year would not be inquired into; and this is repeated, under a supposition that the proclamation of June had not been generally understood. It then proceeds to notify, that the Collector intended to commence his circuit *in January* 1814, *to lease the respective villages for ten years*; the people therefore were to use their efforts to increase the cultivation, and to be in readiness to make proposals; and all who might wish to rent the villages were desired to be careful to present their proposals, as it was intended that all the respectable cultivators and head inhabitants, as well as the substantial Ryots of good character, should be included in the rent of their respective villages.

125. On the whole, therefore, although from the great and undue influence that Cass Shitty exercised in the province, a presumption may be admitted that the accounts which Mr. William Garrow submitted with his letter of the 10th September 1813 may have been fabricated, to promote the views imputed to Cass Shitty, by the Commission, in paragraphs 59 and 60 of their report, there does not seem to be just cause to charge the late Mr. William Garrow with having made a false report to the Board. That gentleman relied on the pledge given in his proclamation of June 1813; and under that pledge, and the preparation of the accounts, he declared that the villages in question had, to all " intents and purposes, been settled upon the assurance of the lease." It should be recollected, that he had, in June 1813, declared that " the bereez " was already fixed;" and when a bereez is fixed, little more remains to be done than to receive the assent of the parties. Accordingly, in December 1813, he proclaimed that he would commence his circuit to " *lease the respective villages*," and receive the proposals of all who might wish to rent. The proceedings of the late Mr. William Garrow, so far as they thus appear in this transaction, do not, therefore, seem open to the blame that may be inferred from the Commissioners report.

126. The Commissioners, in closing their report, after descanting on the great extent and notoriety of the abuses in Coimbatore, and stating that though twenty or thirty thousand inhabitants of that province have been paying extra collections for several years, probably not twenty have sought redress from the courts, proceed to impugn the efficiency of our institution, by observing that we open to the people courts to which they will not go, and that the Ryots are " virtually out of the protection of the law;" and finally, to urge that " the " only effectual remedies for these disorders are to increase the pay of the " higher classes of native revenue servants, to repeal the servant Regulation

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"as far as it regards the revenue department, and to empower the Collector "to investigate and determine all cases of extra collection and embezzlement; "and to recover the amount by summary process."

127. The Board have no hesitation in recording their opinion, that if complaints were not made to the Courts respecting the abuses in Coimbatore, it is to be attributed to very different causes than the inefficiency of these tribunals.

128. The report of the Commissioners, although it elucidates the abuses practised in Coimbatore, does not shew that the people themselves have suffered any great oppression. In the tank department, it was the Government only that sustained any injury; in the tobacco department, the Ryot is stated often to have sold his tobacco at a rate lower than that to which, under the orders of the Board, he would have been entitled. But the head Assistant Collector, Mr. Whish, who has long resided in the district, and whose local knowledge of the effects of the tobacco monopoly must consequently be superior to that of the Commissioners, asserts positively, that though the Ryot did not perhaps obtain his full dues, he did not lose by the arrangement. "On "the establishment of the tobacco monopoly," says he,* "it was considered "necessary to fix the prices at something above the current value, in order to "insure the cultivator from the ill effects which must otherwise have been experienced from a limited number of purchasers, and *they, in consequence, "cultivated tobacco to as great an extent, and with as much confidence, as if the "market had been entirely open.*" The conclusion from this is irresistible, that whatever the Government may have lost by paying high prices, the Ryots generally obtained the fair value of their tobacco by some means or other. In point of fact, the corruption and frauds of the servants of Government were generally participated in by the Ryots: by the heads of villages certainly, if not by all the Ryots.

129. Though the Government also lost by the reduction of their revenue, in consequence of the extra collections made in the country, the Commissioners themselves have shewn, that even on their own statement of these collections, which the Board consider unauthenticated accounts, the Ryots did not materially suffer, for they prove that these collections during nine years exceeded what they ought to have paid as revenue by only Pagodas 45,000, or about five thousand pagodas per annum for the whole district.

130. In the opinion of the Board of Revenue, it is the Government, rather than the Ryots, that have suffered from the abuses in Coimbatore. Instead of proving the inefficiency of our institutions for the administration of justice, the report of the Commissioners goes exclusively to establish the want of sufficient controul in the superintending revenue authorities. It is to the supineness of the Collector, and to the corruption of his servants, that all the abuses are attributable; and while the Board are willing to hope that no negligence or want of attention to the interests of Government can be imputed to them, as the utmost vigilance at the presidency could never have detected the abuses in Coimbatore, still the want of an efficient controul and systematic local superintendence is so strongly evinced in every part of the Commissioners' report, that they beg leave earnestly to recommend to the most serious consideration of Government their former proposal, that one of their members should always be employed on deputation in the provinces.

131. In conclusion, some opinion may be expected from the Board on the several recommendations of the Commissioners.

132. With respect to the first, regarding an increase in the pay of the superior native revenue servants, the Board beg leave to state, that the scale of allowances lately sanctioned for servants of this description† appears to them sufficiently liberal, and will, it is hoped, answer the intended purpose of better securing their fidelity.

133. In regard to the repeal of the present servant Regulations, the report of the Commissioners themselves is, in the opinion of the Board, conclusive against it. The whole of the irregularities in Coimbatore may be traced to the

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* Letter from Mr. Whish, dated the 18th March 1817.

† From Government, under date the 22d March 1818.

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the influence which Cass Shitty exercised over the inferior servants, originating in his being allowed to place and displace them at pleasure; in short, to the neglect of those very rules for the security of those servants which the Commissioners recommend for abolition.

134. The Board are of opinion, that the report of the Commissioners contains abundant arguments in favour of even a stricter adherence to the rules contained in the servant Regulations. This has often, especially of late, been inculcated by the Board; but the arbitrary authority formerly exercised by the Collectors has rendered it difficult to reconcile them to restrictions of this description, however wholesome.

135. On this subject, the Board beg leave most particularly to refer to the correspondence noted in the margin,* in which the utility of the servant Regulations is discussed, and to observe, that while the present Regulations enable a Collector to dismiss a servant for misconduct, on evidence even short of full judicial proof, they render the revenue officers the servants of the public, not those of the Collector; they guard the honest and deserving from the hasty, and often capricious dismissals formerly so frequent; and, if adhered to, would prevent inferior servants, of even a supine Collector, from becoming dependent on his corrupt Sheristadar or treasurer. Mr. Sullivan has given many of the late servants implicated in the Coimbatore abuses highly respectable characters, and the Board feel satisfied, that a want of confidence in the strict adherence to the servant Regulations alone induced their acquiescence therein. But the whole number (being upwards of sixty, whose pay exceeded ten rupees) were suspended by the Collector, and the suspension of all is recommended to be confirmed, both by Mr. Sullivan and by Mr. Thackeray, notwithstanding their various degrees of guilt, and that the inquiry prescribed by the Regulations has not been gone into.†

136. With reference to the last communication of the Commissioners, that Collectors should be empowered "to investigate and determine all cases of "extra collection and embezzlement, and to recover the amount by summary "process," the Board beg leave to observe, that so far back as the 11th December 1815, they submitted to Government the draft of a Regulation "for "empowering Collectors, in certain cases, to institute a regular inquiry into "the conduct of the native revenue servants and Curnums, who are or have "been employed in the district under their charge, or into the conduct of the "relations, servants, agents, or dependents of such persons, with a view to the "prompt recovery of all public money embezzled, and all money or other "valuable considerations, all bribes, nuzzerana or other extra collections, not "authorized by the Regulations, unduly accepted, taken, or exacted by such "persons, for fraudulent or corrupt purposes, in any way injurious to the settlement, collection, or appropriation of the public revenue; for rescinding "Regulation XXXIII. 1802, and providing for the more adequate punishment "of embezzlement or misappropriation of the public money, the withholding, "concealing, or injuriously destroying public papers, accounts, or records, the "forgery or fraudulent alteration of revenue papers, accounts, or records, and "bribery, exaction, or fraud, injurious to the settlement, collection, or appropriation of the public revenue, on the part of native revenue officers and "Curnums, their relations, servants, agents, dependents, or others, and for "preventing native revenue officers from being concerned in trade."

137. The Board again beg leave respectfully to recommend the early promulgation of the proposed law. The long period during which it has been under the consideration of the Sudder Adawlut may perhaps enable that court to improve its provisions; but to delay longer its enactment, is to expose the revenue to further depredations, such as those so fully detailed in the Commissioners' report.

138. The

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* Letter to Mr. Sullivan, 5th August 1816; from ditto, 19th September; Proceedings of the Board, 31st March 1817.

† Letter from Mr. Sullivan, 19th September 1816; from Mr. Thackeray, 12th November 1817. See paragraph 70 of these proceedings for sums charged against each.

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138. The Board of Revenue, in the examination into which they have found themselves compelled to go of the report from the Commissioners in Coimbatore, have had the orders of Government chiefly in view, which directed them to report on the means "best calculated to promote the ends of justice, to "recover the property which may have been embezzled, and to secure the "interests of the Company." They are quite disposed to admit, that the inquiry, as conducted by the Commissioners, and the evidence obtained by them, would, in former times, have been considered sufficient to warrant the recovery from the servants and others of the sums made out against them by an examination of district accounts, and even, perhaps, to justify the recommendation of the Commissioners, that the *onus* of proving that the money had not been received or appropriated by them should lie on the accused.* But since courts of justice have been established, all classes of persons, including revenue servants, are placed under their protection, and to compel a refund of money without legal evidence of its receipt, or evidence that public money had been misappropriated, would involve the Government in vexatious law-suits and serious responsibility. It is in this point, in particular, that the Board are of opinion, that the proceedings of the Commissioners are defective and inconclusive. They furnish, no doubt, abundant revenue evidence of fraud, embezzlement, and corruption; but on the subject of the amount of the frauds, embezzlements, and corruption of those who are legally answerable for these acts, of those who are entitled to recover, and of the evidence on which to proceed, the Board conclude that the Governor in Council will concur with them in opinion, that the report of the Commissioners does not contain satisfactory information.

(True Extract.)

(Signed) A. D. CAMPBELL,
Secretary.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated 2d October 1819.

Letter to, dated 22d May 1818. (Par. 85 to 104.) Abuses in Coimbatore. Report of the Commission appointed to examine into the state of that district. The Court postpone their observations on the proceedings connected with the abuses in Coimbatore, until they shall have received the report which had been called for from the Board of Revenue. They however call the particular attention of Government to the sentiments expressed in the report of the Commissioners, paragraphs 124 to 136, respecting the inefficiency of the present Regulations for the prevention and detection of abuses, and for the protection of their native subjects. They take occasion, at the same time, to review the proceedings lately held at this presidency, which may be considered as connected with this subject, particularly adverting to the draft of a proposed Regulation which had been received by Government from the Board of Revenue, and referred to the Sudder Adawlut; to the increased scale of allowances for Sheristadars, and to the proposals of establishing seminaries for the education of native servants; of conferring honorary distinctions and shotriums on such as prove of distinguished merit; of incorporating a fund

Par. 136. The proceedings of the Board of Revenue, relative to the report of the Coimbatore Commission, will be found a number in the present packet.†

137. Your Honourable Court will also find some observations of Mr. Sullivan, one of the members of the Commission, a number in the packet. A copy of this paper will be furnished to the Board of Revenue, and we shall hereafter communicate to your Honourable Court our observations on the whole subject.

138. The

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* See proceedings of the Tanjore Committee of Inquiry, dated the 31st July 1804, in which nearly a lack of pagodas was recovered by the Collector without a judicial process; but such a course of proceeding could not now be sanctioned.

† See page 759.

a fund for superannuated servants with the present fund for the families of servants deceased; and of allowing a certain commission to native managers in the salt and sayer departments on the amount of their Collections. The Court also advert to the re-establishment of mal adawluts in Bengal, and give instructions to frame, without any delay, a Regulation for authorizing Collectors to settle disputes respecting land-rent, and complaints of undue exactions, whether on the part of Zemindars and renters or of native revenue servants.

Revenue Letter from Fort St. George, 2 Oct. 1819.

138. The other points adverted to in these paragraphs are under consideration, and will hereafter be reported upon.

Mr. SULLIVAN'S OBSERVATIONS.

To the Chief Secretary to Government, Fort St. George.

Letter from Mr. Sullivan to Government.

SIR:

The Board or Revenue having furnished me with a copy of their minutes on the report made to Government by the Commission appointed to inquire into the affairs of Coimbatore, in which censures are passed on the proceedings of the Commission, I have thought it my duty, as a member of that Commission, to explain some passages in the report, which have been misunderstood in the minutes, and I request you will do me the honour to lay the enclosed paper of remarks before the Right Honourable the Governor in Council.

2. It was not my intention to have troubled Government on this subject, until after a decision had been passed by the court at Trichinopoly on the suit now pending before it: but as there appears no prospect of the trial being brought to a speedy conclusion, I have considered it right to submit these explanations without further delay.

3. It is proper also to state, that the greater part of them were seen and approved by Colonel Munro, previous to his embarkation for Europe.

I have, &c.
(Signed) J. SULLIVAN.

Coimbatore,
2d March 1819.

Remarks on the Proceedings of the Board of Revenue, under date the 29th December 1817, upon the Report submitted to Government by the Commission appointed to inquire into the affairs of Coimbatore.

Paragraph 1 to 7, relative to the question "whether Mr. Garrow was "or was not implicated in the peculations of his servants." The Board of opinion, that the Commission should have stated their sentiments upon this subject.

Mr. Sullivan's Observations, 2 March 1819.

1. The Commission did not consider themselves at liberty to give an opinion upon this subject. Sufficient evidence did not appear before the Commissioners to warrant them in pronouncing decidedly that Mr. Garrow was implicated in the abuses of his servants: at the same time it appeared to the Commissioners, that so many and such great abuses could not have gone on for such a length of time undetected, without a degree of negligence, at least, on the part of Mr. Garrow, which was highly censurable. The Commissioners, however, forbore to state that as their opinion, as Mr. Garrow was not alive to answer for his conduct. That which appeared to the Commission strong presumptive proof against Mr. Garrow, might have received quite a different colouring from his explanations. On the whole, therefore, it is hoped that Government will be satisfied that the Commissioners acted with discretion, in omitting all mention of the late Collector's name in their report, except in cases where his own correspondence

brought facts to light, which enabled the Commissioners to draw unerring conclusions.

Par. 8 to 12 recapitulate the several items of embezzlement, and their appropriations, as stated by the proceedings of the Commission, require no remark.

Par. 14 to 19. Strictures on the mode adopted by the Commission for obtaining the accounts of extra collections.

Mr. Sullivan's Observations, 2 March 1819.

2. Having stated that "the accounts given in by the Commission were not checked, by comparing them on the spot with the reports of the Ryots," the Board proceed to say, that they were not perhaps correctly informed of the precise objects of the Commission; but if the recovery of money embezzled, or the restoration of extra collections to the persons from whom they were exacted, were amongst those objects (and from the proceedings instituted against Cass Shitty this would appear to have been the case), it was certainly necessary that they should prove the correctness of the accounts on which they proceeded, and even ascertain all individual payments. And, in the following paragraph, the Board say, the nature of the examination of the three districts taken immediately by the Commissioners is not explained, and it is doubtful whether the individuals who paid the money were called before the Commissioners for examination. The depositions of a few inhabitants and Curnums only are given, in the appendix to the report, on the subject of the extra collections.

3. The remarks to be made upon these paragraphs are, that the proceedings against Cass Shitty were instituted by the Collector under the orders of the Board of Revenue: that the Commissioners had no power to commence legal proceedings, either against Cass Shitty or against any other person, for the recovery of the money: that no power is vested, either with the Commission, the Collector, or with any extra judicial tribunal, for the restoration to the Ryots of extra collections: that nothing short of a decree of a court of justice is necessary before Ryots can recover money illegally taken from them, either by public servants or others. A reference to the instructions of Government to the Commission would have shewn the Board the objects for which it was appointed. The Board would have seen, that these objects embraced a general inquiry into the state of the province of Coimbatore in all its branches, and that, under these instructions, it was absolutely impossible for the Commission to have entered into those minute details which the Board have stated were absolutely necessary to establish the conclusions drawn by the Commission in their report.

Instead of "a few depositions from the inhabitants and Curnums being only "given on the subject of extra collections," as the Board have asserted, depositions from all the Tehsildars, many of the Sheristadars, and a number of the Gomashtas, were taken.

4. The depositions of these persons was the groundwork of the proceedings of the Commission on this head of their inquiry. The fact of extra collections having been made to a large amount, in every part of the district, for a series of years, was established beyond a doubt, by the evidence of the parties employed in making them, and by the actual receipt of a sum of money in the treasury on that account.

5. This evidence being strengthened by the principal Monigars and Curnums, and many of the Ryots, the only question for consideration was the best mode of ascertaining the sum collected. The amount given in by the public servants and by the Monigars and Curnums could not be relied on, because both these parties were implicated in the peculations. The Tehsildars readily deposed to the sums which they had paid to Cass Shitty, and the Monigars to what they had paid to the district servants, but both one and the other were silent as to the sums they had respectively misappropriated. A further inquiry, therefore, became necessary; and it appeared to the Commission that the only way in which such an inquiry could be carried on with any prospect of success, was the deputation of persons conversant in revenue business, to get from the Curnums accounts of the receipts and disbursements of some of the talooks for a period of ten years, whilst a similar inquiry should be carried on in other talooks, under the immediate superintendence of the Commission.

6. The

Mr. Sullivan's Observations, 2 March 1819.

6. The Commissioners could not, consistently with the other duties which they had to perform, personally superintend the inquiry in all the districts; it became necessary, therefore, to entrust a part of it to native agents.

7. The old servants could not be employed in that duty; neither could they be permitted to remain in office, whilst the inquiry was carried on, for all the influence belonging to their office would have been exerted, and exerted effectually, to frustrate the inquiry. Neither Ryots or village servants would have ventured to give information of the frauds which had been carried on, so long as the old servants continued in authority: recourse was therefore had to persons unconnected with the district. It is a mistake, however, to suppose, as the Board have stated, that all the old servants were dismissed, or that the persons who drew out the accounts had a direct interest in fixing guilt on the old servants. Most of the Tehsildars and Sheristadars were removed; but a majority of the Gomashtas sent to draw out the accounts of extra collections were temporary servants, whose employment was to cease when their work was completed.

8. These accounts were translations from the original accounts given in by the Curnums. They were taken in the only way in which revenue accounts are ever taken, viz. from the Curnums in person, by Gomashtas employed for the purpose. They are just as much to be depended upon, therefore, as the Curnums' annual accounts of the revenue, which are taken in the same manner. Some parts are true and some are false, but, in the main, they are good. The probability is, that the Curnums and Monigars either saddled the Tehsildars and Sheristadars with many sums which they embezzled themselves; or that they gave true accounts against those persons; and made no mention, or a very slight one, of their own peculations.

9. It has been said, that the accounts should have been verified upon oath, and by an examination *vivâ voce* of the Ryots before the Commission.

10. How far the authenticity of the accounts was likely to be established by the oath of the Curnums is a matter of opinion. The Commission were not of opinion that oaths would have had that effect. But, in some cases, the accounts were verified, both by the oath of the Curnums and by a personal examination of the Ryots. The result of this examination was given in the appendix of the report, which the Board have overlooked: it went to prove, that the collections had been of much greater magnitude than the Curnums' account shewed them to me.

11. To talk of examining more than one hundred thousand Ryots about their payments for eight or ten years, is to talk without consideration, and without reflecting both upon the nature of revenue accounts and of the character and disposition of the Ryots. Not one Ryot, perhaps, in one hundred, can state distinctly the exact amount of his payments made in any one year, without reference to his receipts; and their receipts the Monigars and Curnums withhold from them when they can, particularly if money has been exacted from them beyond the amount entered in their pottahs. The Curnums are the only people who can speak positively upon this subject, and if their accounts are unworthy of credit in this instance, they are so in others. The fact of extra collections having been made was already established. For the particulars and amount of them, recourse was had to the Curnums. More accurate accounts might, perhaps, have been obtained in some instances, if the Curnums had been confronted with the old revenue servants. Sums written off to the revenue servants might have been proved against the Curnums themselves. The Curnums had certainly no interest in making the amount of extra collections in the accounts larger than they really were. To ascertain the amount correctly was of greater importance at the time, than to ascertain its appropriation. Indeed, to prove payments of this kind is next to impossible, as they are generally made in the absence of witnesses. The assertions of the Monigar or Curnum would, therefore, have been opposed to that of the Tehsildar. Mutual recrimination would have been the consequence of confronting the Curnums with the old servants, much valuable time would have been consumed, and after all no fact of consequence perhaps established.

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Par. 22. Strictures on the proceedings adopted by the Commission for ascertaining the amount of embezzlement from the repair department.

Mr. Sullivan's Observations, 2 March 1819.

The twenty-second paragraph of the Board's proceedings commences with the following quotation from the Commissioners' report. "The particulars of the tank embezzlements," say the Commissioners, "cannot at present "be known, in consequence, as is stated, of the destruction of the original accounts, and the death, sickness, or flight of the principal agents employed." They observe, however, that "Narnapah, the "Treasury Gomashta, was so completely master of the subject, as to be able, "with the help of public accounts and some memorandums of his own, to "shew not only the whole amount embezzled in the repairs, but that of each "year, and the *particular work to which it was falsely charged.*" But, in paragraph twenty-one, the Commission observe, that though the "*particulars* of "tank embezzlements cannot at present be known, the gross sums, amounting "to Pagodas 43,894, have been ascertained by means of Narnapah, the Trea"sury Gomashta. The Board conclude, that this explanation is meant to be "confined to the embezzlement of the Treasury."

13. The Commissioners, after stating, in paragraph 20, that the true accounts of the repairs had been destroyed, or concealed so effectually that not a single one had been discovered, proceed in paragraph 21 as follows:

"But though the particulars of the tank embezzlements cannot at present "be known, the gross sums, amounting to Pagodas 43,894, have been ascer"tained, by means of Narnapah, the Treasury Gomashta, who besides acting "in his official capacity under the Treasurer, Cass Shitty, was also employed "by him in keeping his private accounts. Narnapah, therefore, knew every "sum that was transferred to Cass Shitty's private accounts, and the particular "head of that account to which it was carried. He was ordered, in Novem"ber 1814, by Cass Shitty, to come from the Treasury at Bhovany to Coim"batore, and to bring with him the accounts of the tanks, and of all Cass "Shitty's private concerns. He lived in Cass Shitty's house till May 1815, "and was, during all that time, engaged in arranging and settling his accounts, "and when finished Cass Shitty took the whole from him. He was so com"pletely master of the subject, however, as to be able, with the help of "the public accounts and some memorandums of his own, to shew not only "the whole amount embezzled in the repairs, but that of each year, and the "particular works to which it was falsely charged."

14. The meaning of the Commission, in the expressions which have been pointed at by the Board, appear here to be sufficiently evident. The particulars of the embezzlements actually committed in the tank department could not be known, because the accounts of them had been destroyed, or were not forthcoming. But the particulars of the embezzlements made from that fund immediately by Cass Shitty were known from the evidence of the person who had been a principal agent in making them; of the person who had kept both Cass Shitty's public and private accounts, and who, in consequence, was able to state with accuracy the exact amount of money issued from the Treasury for repairs, the exact amount remitted to the different talooks on that account, and the exact amount embezzled by Cass Shitty. He had also opportunities of knowing the particular works of which overcharges were made in the accounts fabricated at the huzzoor, although he could not give information of the embezzlements made in the talooks. He did not pretend to account for the whole sum of money which passed into the hands of the Superintendents of repairs from the general Treasury, but merely for that portion of it which went through his hands into the coffers of Cass Shitty.

15. There appears, therefore, nothing irreconcilable in the expressions used by the Commissioners, viz. that the *particulars* of the embezzlement made in the tank *department were not known,* although the *particulars of the embezzlements made from that department by Cass Shitty were accurately ascertained* by the evidence of Narnapah.

Par. 23 relates to the accounts given in by Narnapah, and states that it was an extraordinary proceeding to require Appajee Row to

16. The Commission had stated before, that Appajee Row and Narnapah were the two principal persons employed by Cass Shitty in the Treasury: that they were his public

swear to an account drawn up by Narnapah. States that the information given by Dhurmaroy Pillay and Seenevassa Row was unimportant.

public Gomashtas and private agents, and as such intimately acquainted with all his concerns: that they had been called to Coimbatore some time in the year 1814, for the purpose of making a settlement of these accounts, which settlement they accordingly made and delivered the accounts to Cass Shitty. It was from memory, therefore, alone, or from memorandums which the parties might be in possession of, that an account of Cass Shitty's embezzlement could be known. Narnapah undertook to draw out such an account, and Appajee Row swore that, to the best of his belief and knowledge, it was a true account. There was nothing extraordinary in requiring one man to swear to the truth of an account drawn out by another person, when the account related to transactions in which both parties had been equally and at the same time engaged. The orders for advances from the Treasury and repayments to it were from Cass Shitty, through Appajee Row, to Narnapah. They were both equally involved in the transactions: what one did, the other knew, and *vice versâ*. Appajee Row would not have undertaken to draw out such an account, because he had no wish to give information against Cass Shitty. Narnapah wished to reveal every thing he knew, and having first deposed to the part Appajee Row had played in the transactions, he drew out the account, which was submitted to the inspection of Appajee Row, who verified it upon oath, except in a few particulars of inferior importance.

17. Appajee Row would not have spoken at all, if Narnapah's evidence had not involved him in a way that he could not extricate himself from. He was an unwilling witness, and therefore his testimony is the more to be relied upon. Perhaps in the report too much is said of Narnapah's memory, and too little of his documents. The Commissioners were aware that he possessed documents sufficient to render it unnecessary to trust solely to memory in any instance; but they were found, upon examination by one of the principal servants of the cutcherry, to be so much intermixed with notes and memorandums, as to be unintelligible to any but the compiler himself. It is probable, also, that Appajee Row was equally well provided with written evidence, though he did not choose to acknowledge it. It seldom happens that persons of this description, who are employed in frauds, omit to keep an account of them: this they do as a protection to themselves.

18. The information given both by Dhurmaroy Pillay and by Seenevassa Row was decisive and important. Dhurmaroy Pillay deposed, that "he was employed as an accountant in the repair department for seven years: that "the sum estimated for repairs in those years was Star Pagodas 1,12,851, "which sum was charged as expended in the accounts: that the actual expenditure was only Star Pagodas 67,000, and that an overcharge was made in "the account for 45,000 and odd pagodas; and that he, the deponent, wrote "all the particulars of those accounts." Seenevassa Row deposed, "that he "was employed as a superintendent of the repairs for six years: that Cass "Shitty told deponent that Mr. Garrow had ordered more money to be written "in the accounts than was expended: that deponent told this to Dhurmaroy "Pillay, the accountant: that the accounts were written accordingly, and given "to huzzoor Sumpretty Laurungapauny Pillay by Cass Shitty's order: that "deponent recollects that 26,000 pagodas more than the expenditure was "charged in the accounts in one division."

Narnapah swore, that he had given credit in Cass Shitty's private accounts for 42,000 pagodas received from the repair money, from fusily 1217 to fusily 1224.

Appajee Row swore, that he recollected credit was given for 42,100 pagodas from the repair money.

19. Here, therefore, we have the testimony of two of Cass Shitty's private agents, that they gave him credit in account for a large sum embezzled from the repairs in certain years; and we have the testimony of two of the principal persons employed in the repair department, that large embezzlements were made in that department, in certain years, by Cass Shitty, by charging in the accounts a much larger sum than was expended, which accounts were written by the deponents themselves.

Par. 29. The first evidence respecting the tank repair embezzlements, it appears, was contained in a memorandum given to the Collector, on the 21st September 1815, drawn up by Narnapah, Huzzoor Gomashta employed in the Treasury, in which it was stated that Cass Shitty had taken 42,150 pagodas on the 23d of that month. Narnapah, Appajee Row, Dhurmaroy Pillay, and Seenevassa Row, gave further declarations on this subject Narnapah at this time declares, that he gave credit for 42,150 pagodas from the repair money in Cass Shitty's private accounts; and he adds, "this is all I know." Appajee Row on oath merely confirms this statement. Seenevassa Row deposes, that Cass Shitty told him that Mr. W. Garrow had ordered him to write more money in the accounts than the actual charges in the talooks, and that accordingly 26,000 pagodas more than the actual expenditure was charged in the accounts. Dhurmaroy Pillay states, that a sum of 45,000 and odd pagodas was entered in the account more than the actual charges, and that the sum was taken by Cass Shitty. He adds, "I wrote all the particulars of these accounts." The Commissioners in their report observe, that the original accounts of both divisions passed through the hand of Dhurmaroy Pillay, who states that "he delivered them to Saurungapauny Pillay, after fabricating new ones with a sum of 45,000 pagodas added to the actual expenditure;" but they do not point out a very particular circumstance in this man's evidence, viz. that after charging Cass Shitty with this embezzlement, he adds a postscript to his deposition as follows · "I wrote my deposition that Cass Shitty took 45,000 and odd pagodas. The following are the particulars of this. The accounts of the actual charges in the talooks were sent to Saurungapauny Pillay: he gave me these accounts, and ordered me to add 45,000 and odd pagodas more than the actual expenses. Agreeable to his order I wrote fresh accounts and gave them to Saurungapauny Pillay. *Cass Shitty was Superintendent of the repairs, and I think, therefore, that he must have received the amount.*"

26. There is little doubt that considerable abuses were committed in the tank department in Coimbatore, during the period under notice. In the opinion of the Board, however, it would have been more desirable that the best legal evidence against the actual perpetrators of the frauds, and of the amount of the embezzlements received by each delinquent, should have been obtained, than that the report should be confined to a general statement of embezzlements, on evidence so defectively taken and arranged as that procured from Narnapah and Appajee Row.

20. Having no accounts to speak from, the witnesses did not pretend to enter into the particulars of the embezzlements; but they all swore pointedly to the fact, and confessed that they had been Cass Shitty's instruments in committing it.

21. The evidence, therefore, against Cass Shitty was as complete as it could possibly be in the absence of the accounts, and fully warranted the Collector in resorting to extreme measures against Cass Shitty, fruitless attempts having been previously made to obtain possession of the accounts from Saurungapauny Pillay, the person into whose possession they had been delivered by Dhurmaroy Pillay.

22. With regard to the postscript to Dhurmaroy Pillay's deposition, to which the Board attach particular importance, it is to be remarked that the only persons who did know, or could know, that Cass Shitty had made away with the money, were Narnapah and Appajee Row, the Treasury Gomashtas, and his private agents. They, under his orders, had embezzled the money, and they positively swore that they had done so. Their evidence went immediately to convict Cass Shitty. Dhurmaroy Pillay's evidence was merely corroborative of theirs. They swore to the embezzlement of the money by Cass Shitty as a fact within their own knowledge: Dhurmaroy Pillay swore that he had the strongest reason for believing that Cass Shitty had taken it. This postscript, therefore, did not appear to the Commission to need remark, and it remained unnoticed.

23. The actual perpetrator of the fraud was Cass Shitty. His agents were two of the Treasury Gomashtas, two or three of the superintendents of the repairs, and two of the accountants of the department stationed at the huzzoor. The substance of evidence given by four of the seven of these agents has been stated in the preceding paragraphs. One of the huzzoor accountants, Saurungapauny Pillay, was sent to jail for refusing to give up the accounts, and the other two superintendents were either dead or absent from the district.

24. To examine people in detail upon a question of accounts, when accounts were not forthcoming to refer to, appeared to the Commissioners quite useless. But before the Board of Revenue pronounced judgment so decidedly against the proceedings of the Commission, it would have been well if they had informed themselves accurately of the real nature of the transaction, and whether the production of accounts was at all necessary to substantiate the embezzlements against Cass Shitty.

25. Cass Shitty's transactions with the Treasury, as explained at length in the Commissioners' report, were extremely simple. When money was advanced from the Treasury for the repairs or for the tobacco monopoly, it was deposited in a separate chest in the cutcherry, a portion of it was appropriated for the public service, and the remainder to replace the advances which Cass Shitty had received from the Treasury for his private trade. The money never passed out of the cutcherry. The same persons who took it from the public Treasury deposited it in the separate chest, and they again took it from the separate chest and deposited it in the public Treasury. It was through the hands of these persons alone that the money passed:

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passed: they gave Cass Shitty credit for it in his private accounts, of which they were the keepers; they alone were privy to the commission of the fraud by Cass Shitty: their direct testimony, therefore, in so simple a transaction, was abundantly sufficient, in the absence of accounts, to prove the fraud against Cass Shitty.

26. If the money had ever gone from the cutcherry, or had passed through numerous channels and returned in a circuitous route to Cass Shitty, it would have been infinitely more difficult to have traced the fraud to him, and more evidence than what was given would have been necessary, before extreme measures were resorted to against him.

27. The Commissioners themselves, indeed, seem to have been aware of the objectionable nature of the evidence of these persons, for it is offered by them rather as the only evidence they could procure, than as satisfactory proof. The destruction of the original accounts obliged them (they say) to be satisfied with the short abstract of tank repair embezzlement entered in the *Treasury statement.*

27. The Commission never considered this evidence to be in the least degree objectionable: so much the contrary, that they were always of opinion that the evidence of the parties concerned with Cass Shitty in the frauds was the very best that could be obtained against him. They were obliged to be content with the short account of the tank repair embezzlements entered in the Treasury statement, because they could not contain more detailed accounts. They wished, if possible, to have ascertained the whole amount embezzled, instead of that part of it only which was traced home to Cass Shitty. This they could not do without accounts. The amount has not been to this day ascertained, nor will it ever be, as those accounts were destroyed.

31 States that Narnapah and Appajee Row being under suspension when examined by the Commissioners, it must be presumed they were under some bias when they gave their evidence, and that Narnapah has been rewarded for the evidence he gave, by being restored to his situation with an increase of pay.

28. Narnapah was never suspended from the service, neither was Appajee Row suspended when he first gave his evidence; the Board are incorrect, therefore, in stating that Narnapah was restored to the service as a reward for the evidence which he gave: neither was he bribed by the Collector to give his evidence by an increase being made to his pay.

29. When the whole establishment of the district was revised in fusily 1225 (many months after the proceedings of the Commission were closed), Narnapah, with sixteen other servants, was recommended to the Board for an increase of his pay from seven to ten pagodas. The importance of the situation he filled required that it should be put upon a more respectable footing, with regard to pay, than it had been before.

30. Narnapah was not suspended from the service, because he had evinced a disposition, from the commencement, to assist the Commissioners in their inquiries. If he had not come forward with his evidence, it is doubtful whether the extent of Cass Shitty's delinquencies would have been discovered to this day.

31. Appajee Row, on the contrary, withheld his testimony, until he was forced to give it by the deposition of Narnapah, which revealed fully the part he had played in the transactions. It was impossible for him to deny this, supported as it was by a mass of unimpeachable testimony. But when he did speak, it was with reluctance, and not with any view of furthering the objects of the inquiry.

32. All the servants of the cutcherry had been informed, under the orders of the Board, that the only atonement they could make for their misconduct would be to make an unreserved disclosure of the transactions in which they had been engaged, or which had come to their knowledge, and that those servants who withheld information would be considered and treated as infinitely more culpable than those who revealed it: Narnapah was therefore protected and encouraged, and Appajee Row punished.

Par. 32. States their opinion, that Dhurmaroy Pillay should be considered as the chief evidence upon the Maramut embezzlement: that he gave his evidence under restraint, and has since recanted it, in a petition to the Board.

33. It has clearly been shewn, that Narnapah and Appajee Row were the principal agents of Cass Shitty in embezzling the Maramut money: that they, in fact, or at least the people employed with them in the Treasury, were the only persons who knew that he had appropriated the money to his own use. Dhurmaroy Pillay knew only of the falsification

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cation of the accounts, and had reason to think that they were falsified for the advantage of the person who controlled the Maramut department. He swore to Cass Shitty being that person. If the embezzlements had been made immediately by the servants of the Maramut department, Dhurmaroy Pillay and Saurangapany Pillay would, no doubt, have been the principal evidences; but as they were made directly from the Treasury, and by the Treasury Gomashtas, the evidence of these Gomashtas was the strongest testimony that could be produced to the fact. That Dhurmaroy Pillay, who was a tool of Cass Shitty's, knew that he had embezzled the money, there can be no doubt; but the office he filled, and the business upon which he was employed, did not oblige him to know it. Cass Shitty, he says, desired him to make the overcharge in the accounts, he naturally concluded, therefore, that Cass Shitty took the money; but Narnapah and Appajee Row paid the money themselves from the Maramut funds into the treasury, on account of the debts due to it by Cass Shitty.

34. Dhurmaroy Pillay was not under restraint when he gave his evidence. He was put under restraint afterwards, from an apprehension that he was about to make his escape, and his presence with the Commissioners was deemed absolutely necessary. With regard to his recantation, it may be remarked that Cass Shitty was not idle, during the time that the inquiries were going on, in tampering with witnesses. If the Board had referred to the Collector's correspondence, it would have reminded them that, on the very day in which Cass Shitty was sent to jail, he was discovered in offering a bribe of one thousand pagodas to prevent a material witness from disclosing his transactions in the tobacco monopoly. The money for that purpose was actually paid, and seized upon by the Collector. Cass Shitty had the means of bribing the whole cutcherry. Instead of one man's foreswearing himself, therefore, it is surprising that any one of the witnesses have been found honest enough to abide by the testimony they gave before the Commission.

33. With respect to the three others, on whose evidence the Commissioners have chiefly relied, it is to be observed, that they all avow themselves parties to the fraud, and that, on this account alone, their evidence is to be received with some caution. Narnapah was a Treasury Gomashtas, and though he lived in Cass Shitty's house, and is stated to have been confidentially entrusted by him, yet he declares that all the accounts were taken from him. Notwithstanding this, he undertakes from "some memorandums of his own," with the help of the public accounts, to make out "not only the whole amount embezzled in the repairs, but that of each year, and the particular works to which it was falsely charged." The precise coincidence between the evidence of this man and that of Appajee Row is also remarkable. Their depositions of the 22d September are in substance and almost verbatim the same. This may likewise be said of the important parts of their declarations of the 3d October, and it may be added, that whoever took the examination on that occasion, caused the declaration of Narnapah to be read over to Appajee Row, before his (Appajee Row's) examination was began; and though twenty-one days apparently intervened between Narnapah's third and written declaration of the 23d October (No. 4), and Appajee's of the 14th November (No. 5), the one, so far as regards the material sums, seems a counterpart of the other, somewhat differently arranged.

35. No objection is made in courts of law to king's evidence; on the contrary, the evidence of accomplices in crime is considered, in some cases, as the strongest that can be produced. Such was the evidence of Narnapah and Appajee Row: they, and they only, knew all the particulars of the frauds. Without their testimony, it was impossible to have substantiated a single charge against Cass Shitty. His private accounts would not, of themselves, have been sufficient, neither would the evidence of the Maramut servants, because, as has been so often stated, the actual embezzlement was committed in the Treasury, then under the charge of Cass Shitty, by the Gomashtas who were his private agents. The reasoning of the Board, therefore, upon this evidence is untenable. The only way in which Cass Shitty has attempted to shake this evidence has been by declaring that the Commissioners and the Gomashtas were in a conspiracy against him. Government must judge of the probability of such a charge.

36. The memorandums from which Narnapah drew out the accounts of embezzlement contained all the items received by Cass Shitty from the Treasury, with the account particulars of the repayments made to it on Cass Shitty's account from the Maramut and tobacco funds. The regular accounts of these transactions he had delivered to Cass Shitty, but the memorandum remained with himself. With respect to the extraordinary coincidence which the Board remark to exist between the evidence of Appajee Row and Narnapah, it has already been stated, that the latter was an unwilling witness. It was necessary to shew him, that the Commission well knew how deeply he had been engaged in the transactions, and that it was useless for him to deny it: the information, therefore, given by Narnapah was made known to him, and he was desired to

weigh

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That part of Narnapah's deposition which relates to the embezzlement in the advances for repairs is as follows:

"From fusily 1217 up to fusily 1224, Pagodas 1,21,641 8 34 was charged in the public accounts for the repairs, of which sum Maramut Kistna Moodily, Sunevasso Row, Saurungapany Pillay, and Ram Row received from the Treasury and from the Tehsildars at the talooks to the amount of Pagodas 79,471 13 34. The remaining Pagodas 42,150, and of the sundry repairs, to the amount of Pagodas 2,000, added with the amount of deposits for repairs, being Pagodas 2,344 19 79, makes a total embezzlement from the repair money of Pag. 46,494 19 76. Out of this sum, agreeably to Cass Shitty's orders, Pagodas 42,150 was carried to the credit of the Treasury, as a set-off against the advances, and the remaining Pagodas 4,344 19 79, was remitted in Star Pagodas to Matrondoss Soucar to Madras, along with the remittance.

weigh well the consequences which would attend his perjuring himself in points so notorious. The same questions were then put to him as had been put to Narnapah, and their answers pretty nearly corresponded.

37. There was nothing extraordinary in this, as both persons had been employed in precisely the same duties, and the questions were for the most part general ones. It was natural to suppose, that both parties would have retained a pretty accurate recollection of the total amount of sums paid and received by Cass Shitty. It is only to the totals that the two witnesses speak, and in them there is just that difference which might be supposed to arise when two persons undertook to speak from memory on a question of figures.

38. After reasoning in the preceding paragraph against the evidence of the Treasury Gomashtas, and asserting that the evidence of Dhurmaroy Pillay should be considered as of the first importance to the case, and then having endeavoured to shew that this man's evidence was worth little or nothing, the Board, in the thirty-fifth and thirty-sixth paragraphs of their proceedings, arrive at this conclusion: "From the nature of the huzzoor embezzlements in the tank department, it must be admitted, that the people employed in the Treasury were the *only* persons who could give any certain information regarding them: that, as only part of the money advanced for repairs is alleged to have been sent to the districts, and the remainder is stated to have been transferred direct from the Treasury to Cass Shitty's private chest, the Treasury servants were the *only* persons who could have any knowledge of these last sums."

39. The Commissioners professed to have proved upon Cass Shitty the embezzlements committed by him from the repair department *in the Treasury*, and they regretted that the destruction of the accounts prevented them from tracing the whole amount, and the particulars of the amount *embezzled in the district*. If the distinction between the Treasury embezzlement and the district embezzlements had been kept in mind, the strictures of the Board, with these observations upon them, would have been unnecessary. The object of the Commission was to discover the truth in the shortest possible way, and not to prepare evidence for a court of justice.

(Par. 36 to 48.) Remarks on the reasons given by the Commission for charging a sum of Pagodas 40,494, estimated by the village Curnums to have been embezzled in the districts, upon the Maramut Superintendents.

40. The deposition of Narnapah, dated the 23d October 1815, shews that out of Pagodas 1,21,641 advanced from the Treasury for repairs, Pagodas 79,471 was paid to the different superintendents and servants of the Maramut department. As there was good reason to believe, from the estimates given in by the Curnums, that the works done in the district did not amount to half that sum, and as no accounts were forthcoming, it was reasonable to make the superintendants answerable for the amount, until they should come forward and prove the actual expenditure of it on the public account. There was no other way of ascertaining the work actually done, than through the medium of the Curnums and Monigars. These persons, though forbid to interfere with the repairs, could easily tell whether any repairs at all had been made in their district, and whether works really executed cost ten or one thousand pagodas.

41. The Commission did not give the Curnum's estimate as an accurate account of the repairs, but only as the best that could be had, and they left the *onus* of proving its inaccuracy upon the superintendents, against whom no proceedings were had for the recovery of the money. The Board, in concluding this branch of their proceedings, state "that the embezzlements from the Treasury of the Maramut money appear to be proved against Cass Shitty, and that there is presumptive evidence only of the embezzlements in the district." The Commissioners drew precisely these conclusions, and no others, from the evidence which came before them.

42. In

(Par. 48 to 58.) Recapitulate the heads of evidence given in the Commissioners' reports of embezzlements made in the transactions of the tobacco monopoly. Require no remarks.

42. In paragraph 58, the Board remark, "that Appajee Row's evidence, on the 3d October, went to prove, "that he could not state, without reference to the accounts, the sum for which credit was given on account "of tobacco: yet, on the 14th November, he delivers in a "most specific account of the tobacco embezzlements, agreeing in every item "with that of Narnapah."

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43. It has already been stated, that Appajee Row was an unwilling witness. He disclosed as little as he could help. He would not have spoken at all, if Narnapah had not, in a manner, forced him by his disclosure. Narnapah had accounts or memorandums, and from these memorandums Appajee Row refreshed his memory. He could not speak from accounts when he gave his depositions on the 3d October: he spoke from accounts when he gave his deposition on the 14th November. The apparent contradiction in his evidence admits, therefore, of an easy explanation.

(59 to 62.) Suggests doubts of the accuracy of the accounts given in by the tobacco sorters, as they were mutilated, and could only be partially sworn to.

44. Cass Shitty had taken precautions to prevent a disclosure of his frauds by the destruction of accounts. He had instructed the tobacco sorters, who were of his own cast, to destroy their accounts, and they had partially obeyed him. But enough of them remained to enable the sorters, when called upon, to draw out tolerably accurate accounts of the tobacco transactions; and to these accounts, drawn out by themselves, they swore, and not to the mutilated accounts. If the entire accounts had been forthcoming, there would have been no occasion for this proceeding, but in the absence of them it was necessary that the Commission should get the best evidence that was procurable, and it appeared that the sorters were the best able to supply the deficiencies of their own accounts. But their accounts were not taken to prove the embezzlements against Cass Shitty: the remark of the Board, therefore, "that as "the immediate agents of the alleged frauds, it is easy to suppose that, if "granted an indemnity, they would not be backward to accuse others, in "order to exculpate themselves," is of no weight. Their testimony was of service only, as it went to prove the extent of the embezzlements in the tobacco monopoly: the evidence against Cass Shitty was complete without it.

(63.) Points out what the Board consider contradictions between the sum charged against Cass Shitty and Sitaram Sing, in the accounts and in the body of the report.

45. The seeming contradiction pointed out in these paragraphs arises from the Board confounding the accounts given by the Treasury Gomashtas of the tobacco embezzlements, without the accounts given in by the tobacco sorters. The sum charged against Cass Shitty by the Treasury Gomashtas was Star Pagodas 1,31,617: the sum charged against him by the sorters was Star Pagodas 1,27,055. This difference was occasioned by an actual payment having been made to the tobacco servants, of which the sorters were aware and the Gomashtas were ignorant, and this difference is so explained in the report. The total embezzlement, according to the sorters' accounts, was Star Pagodas 1,58,264, of which Star Pagodas 1,09,234 arose from false weights, false sorting, gain from the pay of servants, from the building of godowns, and from overcharges of bullock-hire, leaving a balance of Star Pagodas 49,029 to be accounted for by Sitaram Sing, the manager, of which Star Pagodas 12,119 was stated to be due by the Ryots. This left a balance of Star Pagodas 36,910 upon Sitaram Sing; and of this sum Star Pagodas 9,196 was said to have been paid by orders of Sitaram Sing and Cass Shitty, to private agents of the latter, which left a balance against Sitaram Sing of Star Pagodas 27,714. He had accounted, as has been stated above, for Star Pagodas 1,09,234, and if the inquiries had not been commenced upon, he would, in a similar way, have accounted for the remaining sum of Star Pagodas 49,029 25 38.

46. The abstract given at the foot of the account No. 6 was merely intended to shew the appropriation of the amount embezzled according to the sorters' accounts, that is, Star Pagodas 1,27,065 18 52 by Cass Shitty; Star Pagodas 9,196 paid to Cass Shitty's agents, by order of Sitaram Sing, and therefore due by Cass Shitty; and Star Pagodas 7,651 not taken by Cass Shitty, and therefore to be accounted for by Sitaram Sing.

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47. The sorters' accounts, as quoted in the forty-second paragraph of the Commissioners' report, made the balance due by Sitaram Sing amount to Star Pagodas 27,741, because the sorters were not aware that the greater part of it had been paid to Cass Shitty.

48. The seeming contradictions, therefore, are easily reconciled, and the actual balance due by Sitaram Sing is Star Pagodas 7,651, which supposes that Cass Shitty is answerable for the sums sworn to against him by the Treasury Gomashtas.

(64.) If evidence were procurable against Cass Shitty, the Board throughout their correspondence with the Collector in Coimbatore urged the expediency of making an example of him; but they also strongly and repeatedly cautioned the Collector against proceeding on defective evidence, and they apprehend that in the tobacco department the evidence obtained by the Commissioners will be found defective and objectionable, when brought into a court of justice.

(65.) The guilt of the retailers of tobacco, of the sorters, and of the persons who signed false accounts, is manifest by their own confessions; and that the Commissioners must have considered the sorters and retailers responsible for these frauds is also proved, by their entering an actual recovery from them of Pagodas 1,788 16 27, on this account; but it is not explained why these persons were held answerable for so small a sum, when nearly the whole of the tobacco embezzlements might, with equal justice, have been charged against them. Until guilt was established against the alleged instigators of these frauds, the agents therein should not have been entirely absolved from punishment. The Board, in their letter to the Collector of the 28th September 1815, expressly forbid him to hold out, "even to those who may come forward with the most ample information, any hopes of impunity. "We are resolved," said they, "that, so far as the law will authorize it, all who have been engaged in the nefarious practices that for sometime past have prevailed in Coimbatore, shall suffer more or less, in proportion to their guilt:" and hey directed the Collector "strenuously to urge, in the name of the Board, that a full and ample confession of the past, and, so far as may be practicable, a restitution of undue receipts, are the only means left to secure the parties from the utmost severity of the law."

(66) When Cass Shitty was ac- uitted by the circuit court of causig receipts to be fabricated with he view of cheating the Governent, the Collector explained to ie Board that it would be a breach f public faith to proceed against the ctual fabricators of these papers, or that it was "impossible to get at information concerning the frauds which had been committed in the tobacco department, except through the medium of those persons who had been his agents.

49. It is again necessary to state, that the Treasury Gomashtas gave the strongest and most pointed evidence of the embezzlement committed by Cass Shitty in the tobacco department. No other persons could give evidence upon it, as the embezzlement was strictly a Treasury one. The money passed through their hands only, and never went from the cutcherry. The embezzlement being proved, it was desirable to ascertain the manner in which those concerned in making it had contrived to misappropriate so large a sum of money undetected. For this object, recourse was had to the tobacco sorters, who drew out an account, shewing the exact quantity of tobacco purchased, and the price it cost, the cost of its transport to Malabar, the amount paid to the tobacco establishment, and for building the godowns. This account was, compared, in all its particulars, with the English account, and the difference between them ascertained. It was not from this account, or from any evidence given by the sorters, that Cass Shitty was charged with the embezzlement. The small sum received from the retailers had nothing to do with the Treasury embezzlement: it was due by them for tobacco they had received from the Government godowns, and for which they had not accounted. Having detected the real perpetrator of the frauds, therefore, in the person of Cass Shitty, it would have been highly unjust to have saddled his peculations upon the sorters. We are ignorant, to this moment, why Cass Shitty was acquitted of the charge preferred against him of fabricating false receipts. The evidence to the fact transmitted by the Collector to the Board is as pointed as evidence can be, and has never been contradicted.

50. With regard to the impunity held out to the servants who turned informers, it is necessary again to repeat, that without their evidence it would have been impossible to have ascertained a single fact. The accounts had been for the most part destroyed; and even if they had been forthcoming, they would have been unintelligible, without explanation from the people who framed them: to have held out, therefore, threats to all parties, would have been at once to defeat inquiry. The object of the Commissioners was to ascertain the real perpetrators of the frauds, and to deal leniently by those who were forced either to become parties to them or to lose their service. Abundant evidence was before the Commission, to prove that Cass Shitty exercised uncontrolled influence over the cutcherry, and appointed and dismissed servants at his pleasure. If the measures pointed out by the Board had been literally followed, the Commissioners would have met with insuperable difficulties in performing the duties entrusted to them, and Government would, to this day, have been left in ignorance of many important particulars.

51. Having concluded their animadversions upon the Maramut and tobacco subjects, the Board recur again, in the seventieth paragraph, to the extra collections. "The

"information,"

" in carrying them on," and that " they were in consequence given " to understand, that such as should " make full disclosures of what they " knew of the frauds might expect " to be leniently dealt with." Nothing could be more at variance with the instructions of the Board than such a course of proceeding; but the Commissioners, by whom it was adopted, were independent of their authority, and the Board's instructions to the Collector were thus rendered nugatory.

" information," they say, " of the Commissioners, regarding the extent of the extra collections, is not founded upon original accounts, but on accounts compiled by " new and temporary servants, under the immediate direction of the newly appointed Tehsildars, whose confirmation in office depended upon abuses being proved " against their predecessors; and, accordingly we find, " that the appropriation of the greater part of these alleged " extra collections is charged not against Cass Shitty, but " against the late Tehsildars."

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52. It has already been stated, that the accounts were accounts of the receipts and disbursements of the district for ten years, taken from the Curnums by native revenue servants, and translated by them from Tamul into Hindostanee. They were not drawn up under the orders of the new Tehsildars, but by an establishment sent expressly for the purpose. There are no other accounts of the receipts and disbursements in the villages besides those kept by the Curnums, and the annual revenue accounts may with as much propriety be called the accounts of the revenue servants, as those accounts be called the accounts of the temporary servants. In both cases, the accounts were dictated by the Curnums to the Gomashtas, whose only business it is to write, arrange, and translate them.

The conformation of the new Tehsildars did in no degree depend upon their proving abuses against their predecessors, because these abuses had already been proved by the declarations, upon oath, of all the old servants to the Collector, that they had made extra collections to a considerable amount, and for a series of years, at the instance of Cass Shitty.

53. So flagrant a dereliction of duty as this, subjected them at once to the penalty of dismissal: the new Tehsildars, therefore, were firmly seated in their places, before the accounts were commenced upon.

The Commissioners were aware, that the Curnums and Monigars would conceal, as far as they could, their own peculations. This they would do, either by leaving them out of the accounts altogether, only charging them upon the Tehsildars, in the same way that the Tehsildars would charge as much as they could upon Cass Shitty and the huzzoor servants.

54. With regard to the appropriations, it should be remarked, that until the latter years of Cass Shitty's reign he had no opportunity of interfering with the land revenue. Until fusily 1221 the country was leased out: he began to take a little then, and he took more in the succeeding years, and in fusilies 1223 and 1224 he had, through the agency of the Tehsildar, made a regular bargain in the country for the payment of a " nuzzerana." If the whole of this had been realized, it would have amounted to a very large sum. How much of it was actually collected does not appear. He had received of it from thirty to forty thousand pagodas, when the inquiries were commenced upon. For peculating in the land revenue the Tehsildars had much better opportunities than Cass Shitty: they began sooner to collect, and probably collected twice as much for themselves as they did for him. The Board profess to find a difficulty in comprehending how the Curnums' accounts could shew the appropriation of these sums, as stated by the Commissioners, but they have not pointed out where the difficulty lay. The Curnums keep regular accounts current of their villages: when the Tehsildar, therefore, ordered them, or settled with them to pay a nuzzerana for the use of Cass Shitty, the amount so paid would appear in their accounts as paid to Cass Shitty. If a sum beyond the regular revenue was paid to the Tehsildars, it would be set down to the account of the Tehsildars: the rest of the money would be set down to the kists.

55. That the money was actually paid to Cass Shitty, the Curnums did not know; but that it was collected for his use, and in his name, they were aware. The Board have entirely overlooked the depositions given by the Tehsildars and Sheristadars upon the subject of extra collections, and have throughout their proceedings incorrectly stated, that the depositions and accounts of the Curnums and Monigars was the only evidence of the fact. They swore that they

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they had made extra collections. The Curnums gave in the account, and it was utterly impossible to verify their accounts by a *vivâ-voce* examination of perhaps one hundred thousand Ryots.

56. The error in figures, noticed in the seventy-third paragraph of the Board's proceedings, is to be explained thus. The amount taken from the extra collections by the Tehsildars, according to the Curnums' accounts, was Star Pagodas 1,37,612 14 17, of which sum it was proved that Star Pagodas 32,678 44 17 had been paid into the Treasury at Coimbatore on account of Cass Shitty. This left Star Pagodas 1,04,933 14 50 upon the Tehsildars. The sum debited against Cass Shitty by the Curnums, and entered in their accounts, was Star Pagodas 54,483 6 49: to this the sum of Star Pagodas 32,678 44 17 ought to have been added in the Commissioners' report, when they were detailing the appropriation of the extra collections; but as that sum had been entered against Cass Shitty in another account, it was from an oversight omitted in the body of the report. It has already been stated, that the accounts were the Curnums' accounts and not the new servants, which is answer sufficient to the reasoning in the latter part of this paragraph.

57. The Board say, " that few of the old servants were examined." Every Tehsildar in the district was examined upon oath by the Collector, and their depositions, with the depositions of five of the Sheristadars, were given in the appendix to the report, as well as the depositions of many of the principal Monigars and Curnums.

74. There are some items, however, entered in these accounts, which it is a misuse of terms to class as embezzlements or to denominate extra collections, such as village expenses, &c.

58. Every collection made in a village which does not form part of the regular Government revenue, is called in the accounts an " extra collection." Such were those pointed out by the Board: they were not called embezzlements. Embezzlements can only be made from the public revenue. The nuzzerana levied for Cass Shitty was not, properly speaking, an embezzlement, but a present from the country to Cass Shitty. Exactions made from the Ryots are not embezzlements, but in the accounts they must always appear under the head of extra collections. The nature of these payments is fully explained in the report.

59. The Board profess themselves " at a loss to know how the renters' profits came to be introduced into the accounts of extra collections." The reason is obvious. The Curnums' accounts professed to shew the receipts and disbursements of every description in their respective villages; they included, therefore, the total sum paid by the Ryots to the renters. Of this, the amount of the rent of the village was entered as regular revenue, and what remained was classed as an extra collection, though deducted from the accounts by the Commissioners, as it was not an extra assessment upon the inhabitants. If the renters' profits had been omitted, the accounts would not have shewn the total receipts of the district. There were two heads in the account; the regular collection on account of sircar revenue, and the extra collection: the renters' profits were necessarily classed under the last head. But in stating the amount of the real extra collections made from the Ryots, the Commissioners expressly deducted from the account both the sum entered under the head of village expenses and the renters' profits.

(Par. 79, 80, and 81.) The Board can find nothing in the report to justify the conclusion drawn by the Commissioners, viz. that " the money collected for village expenses " was three times larger than it " ought to have been; that the sum " entered in that head was most " probably in addition to the usual " amount levied for that purpose; " and that the money entered as a " loan has been chiefly, if not entirely, raised by assessments upon " the inhabitants." They consider the surmise unsupported.

(80.) " The Commissioners, with" out any other evidence than sur" mise, after stating the mere pro-

60. The Commissioners drew this conclusion, because the sum was immoderately large for the ordinary expenses of the villages, and because it is a common practice to enter extra assessments under the head of collections for village expenses. The object, both of the Monigars and Curnums, was to conceal their own peculations, and this was the simplest way of doing it.

61. The words of the Commissioners, in the sixty-sixth paragraph of their report, are as follow: " But it may " likewise be remarked, that a *considerable portion* of what " is here called a loan will be found to have been realized " by assessments upon the Ryots;" and, in the next paragraph, they go on to say: " It may be said that the col" lection for village festivals, &c., and the money borrowed

"bability, that a *considerable part* "*of* what is here called a loan will "be found to have been realized by "assessment upon the Ryots," in the very next paragraph assume, "*that it has chiefly*, if not entirely, "been raised in *that way*."

"by Potails, cannot be regarded as forming any additional "burthen upon the inhabitants, because they were always "accustomed to defray voluntarily among themselves "the expense of festivals and other village ceremonies, "and because the money borrowed will be repaid to the "lenders."

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"But the answer to this inference is, that the sum entered on account of "village ceremonies is *most probably* in addition to the usual amount, and "that the money entered as a loan *has chiefly*, if not *entirely*, been raised by "assessment upon the inhabitants."

62. In the first paragraph the Commissioners consider it *probable* that a considerable part, and in the next they consider it *probable* that the chief, perhaps the whole of the loan, was raised by extra assessment upon the Ryots. If the wording of the last paragraph was obscure, it might have been interpreted by the preceding one. It is evident that the one does not contradict the other.

(82.) The Board believe, from the way in which the accounts were drawn out, that the amount of extra collections, and their appropriations, have been much exaggerated.

63. It has already been shewn, that the Board have utterly misconceived the way in which the accounts were drawn out, and that the new servants having, by the acknowledged delinquency of their predecessors, been firmly seated in their situations before the accounts were compiled, had not that direct interest which is supposed in fabricating or in exaggerating them, even if they had possessed the power of doing so. The servants who drew out the accounts formed a temporary establishment, distinct from the ordinary one, and who were in fact discharged when they had completed their duty.

64. It has already been stated, that in some cases the Curnums' accounts were checked and compared by a personal examination of the Ryots, and that in all such cases the extra collections were found very considerably to exceed the amount given in by the Curnums. The Commissioners, in the sixty-seventh paragraph, gave a statement of six villages which had been examined in this manner. This statement the Board have passed by unnoticed. There is a positive proof, therefore, that the extra collections, instead of being exaggerated, were under-rated.

(83.) The Board admit, that extra collections were made, but that it has not been shewn that the renters paid considerable sums of money. If they did, they paid to secure equivalent advantages, and the extra collections were repaid in the same manner.

65. As all the huzzoor servants, all the Tehsildars, some of the Sheristadars, and many of the Monigars, Curnums, and Ryots, swore that extra collections were made, and as a considerable sum was received into the Treasury for Cass Shitty on that account, there can be no great difficulty in believing that the fact was so. There is the same testimony also, to the payment of a large sum of money by the renters. The nuzzerana to Cass Shitty was paid by the holders of the decennial lease. The inducements held out to the persons who paid the nuzzerana, were a preference over others in the lease, and a confirmation in their monigarship: threats of dismissal were held out to those who refused payment. It is probable that the Monigars and head Ryots derived equivalent advantages from their payments, but there is no proof of the fact, and it is more than probable that they collected double of what they paid from the poorer Ryots, who received no advantages at all. This is not proved, but the accounts of the six villages before-mentioned make it very credible.

(Par. 85 to 98.) The Board question the correctness of the amount of the nuzzerana collected, because the accounts were drawn out by the new servants. The principal evidence about the nuzzerana is recapitulated.

66. The mode in which the accounts were drawn out having already been fully explained, these paragraphs require no remark.

67. The Board having concluded their animadversions on the report of the Commission with regard to the nuzzerana, proceed to comment on that part of the report which relates to the sandal-wood embezzlements.

68. Having stated, in the hundredth paragraph of their proceedings, that Munnar Shitty had been publicly appointed contractor for the sandal-wood by the late Collector, they go on, in the next paragraph, to say: "But according "to the statement of the Commissioners it appears that the Contractor declares

"himself to have been a mere paid agent of Cass Shitty's, who was the principal in the business." If any doubt was entertained of the statement of the Commissioners being true, it might have been resolved, by a reference to the deposition on oath given by Munnar Chitty himself, which formed a number in the appendix.

(102.) The Board consider it clearly proved, that Cass Shitty was the real contractor, but think that he cannot be subject to any punishment, unless the contract can be proved to have been infringed. Consider it difficult to shew that his profits from this source were contrary to an agreement. Can discover no evidence to support the Commissioners' assertion, "that the rejected pieces were often as good, and sometimes better" than those given to Government.

69. The Government entered into a contract for the sandal-wood with Munnar Kistnama Chitty, not with Cass Shitty. As Cass Shitty is proved to have been the contractor, the engagement was fraudulent on the face of it. Cass Shitty had no right whatever to take away one log of sandal-wood, and all his profits from this source were contrary to the agreement entered into by Government with Munnar Kistnama Chitty.

70. Chinapah Naigue, the bullock-maistry, who was employed in carrying the sandal-wood, swears, "that if there was a difference only of one or two inches from the sample, the pieces were rejected. *Out of all the pieces that were rejected, not above one-third differed from the sample.*"

71. He also deposes "that he went two or three times along with Vydelinga Pillay to Cass Shitty's house. When he went there to report about the sandal-wood pieces, he heard Cass Shitty give orders that the sample pieces should be delivered to the Treasury and the rejected pieces to the godowns. Deponent was paid his hire by the people of the Treasury about ten times; afterwards Vydelinga Pillay paid the hire *for both the sample and rejected pieces*, by order of Cass Shitty. Last year (1224) Vydelinga Pillay informed deponent, that he was ordered by Cass Shitty to deliver both *sample and rejected pieces* at the godowns; Deponent *accordingly delivered one hundred and ten maunds of sample pieces along with the rejected pieces at Cass Shitty's godown*, The hire was paid for sometimes from the Treasury, at the rate of four three-eighths, five and five-eighths rupees per candy, and afterwards paid Vydelinga Pillay by Cass Shitty's order."

72. Here then there is positive evidence, that two-thirds of the rejected pieces were as good as those given to Government. There is no positive proof that they were better; but as the contractor and rejector were in fact the same person, and as there was no check upon his proceedings, there is good reason for believing that they were so. It is the loss which the public sustained from Cass Shitty's transaction in the sandal-wood department, and not the profits he made upon them, which are charged against him.

(103.) Supposing, however, that the responsibility of Cass Shitty for his profits from this source could by any means be established, it seems doubtful whether they amounted to Pagodas 54,696 28 33, as shewn in the Statement No. 12 in the Appendix A. The documents from which the ascount was framed, the Board think, was a frabrication imposed upon the Commissioners.

73. The witness, Naraniah, deposed, that "he had been employed to keep the accounts of the sandal-wood department for nine years, and that Puttaubey Ramiah and Gherry Jyen were accountants in the same department: that he had been compelled to give up his own set of accounts to Vydelinga Pillay: that upon searching he had found an abstract of the sandal-wood account in the house of a servant of Puttabey Ramiah deceased, which from the knowledge of the hand-writing of Puttabey and Gherry Jyen, and from his having written a corresponding set of accounts, he believed to have been written by them, but he could not find the particulars of those accounts."

It is only reasonable to suppose, that these particular accounts were taken from Puttabey Ramiah and Gherry Jyen, when the deponent was forced to surrender his own set to Vydelinga Pillay. The fact could not be ascertained, as those two persons were dead. If Naraniah had wished to impose upon the Commissioners with false accounts, the probability is that he would have drawn out a detailed account of the transactions in his own name, instead of contenting himself with an old abstract account of two persons who were dead.

The document he produced was scrupulously examined by the Commissioners and by natives, and pronounced by them to be authentic.

74. The

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74. The contract is by the evidence of the bullock-maistry proved to have been infringed. Cass Shitty took two thirds of the wood, which according to the terms of the agreement belonged to the Sirkar: there is no difficulty, therefore, in proving, (as the Board assert) "that his profits from this source "were contrary to an agreement expressly authorizing him to take the rejected "pieces of sandal-wood." He took twice as many of the sample pieces as he gave to the sirkar, and as the contract was not concluded with him he had no right to take any. These facts, of themselves, go a great way to prove the authenticity of the account given in by Naraniah. Not a shadow of evidence has been produced to shew that it was a fabrication: "The surmise, therefore, "which occurred to the Board, that this account may also have been fabri-"cated," does not appear entitled to much consideration.

75. As Cass Shitty had fraudulently obtained the contract, and as it had been proved by evidence, which the Board have passed over, that he had embezzled two-thirds of the wood that belonged to the Government, and that his Gomashta had forcibly possessed himself, by order of his master, of the original particular accounts, both of Munnar Kistnama Chitty and of Naraniah the accountant, and as the authenticity of the abstract account had been sworn to by a competent witness, it is hoped that Government *will* see "the propriety "and consistency of the Commissioners' opinion, that it should be adopted "until it shall be proved to be erroneous."

(111 to 127.) Relate to that part of the Commissioners' report which mentions the proceedings of the late Collector on orders received from the Board of Revenue to report the progress made in forming a decennial lease of the district.

76. After quoting parts of the late Collector's letters to the Board of Revenue, and noticing the proclamation issued by him to apprize the inhabitants that it was intended to rent out the country for ten years, the Board infer, that when the late Collector reported to them "that six hundred "and four villages were, to all intents and purposes, set-"tled upon the assurances of the lease," he meant nothing more than "that the amount of the revenue of each village had been fixed, "and the faith of Government for the lease pledged generally to the people, "but that no village had been actually settled further or than upon the as-"surances of the lease."

77. The direct answer to this inference is, that the accounts of those villages were not settled until after the orders of the Board for suspending the formation of the lease were received, as will be seen on reference to the deposition of the Huzzoor Gomashta Rama Raw; and a little attention to the facts of the case will shew, that the inference is, in other respects, utterly untenable.

78. On the 10th June 1813, the late Collector apprized the inhabitants, by proclamation, that it was his intention to rent out the country, for ten years; "according to a revenue already fixed, but not upon the agreements to be "received from the Ryots of this year." He desired, therefore, the Monigars and Ryots should use their best endeavours to extend their cultivation, and be ready for renting their villages at the time fixed.

79. The reasons for exhorting the Ryots to extend their cultivation, and for warning them that the lease would not be fixed upon the agreements for rent received in the existing year, are sufficiently obvious. If the Ryots had suspected that the lease was to have been regulated with reference to the cultivation of the year, they would have exerted themselves to depress the cultivation. They were told, in the proclamation, that a bareez had been fixed for the decennial lease; but what that bareez was, whether it was to be more or less than the cultivation of the existing year, they were not told. If the year was an unfavourable one, it would probably be more; if a very good one, less. The object of the proclamation, therefore, was to warn the Ryots that they might be losers if they depressed the cultivation, and gainers if they advanced it.

80. If the Ryots had received an assurance that the rents of their villages were fixed at a certain sum, and had been told what that sum was, and had been instigated to increase their cultivation, upon a pledge that whatever they could make their lands yield beyond the stated amount should be for their own benefit, it is obvious that such assurances would have had the effect of inducing the landholders to carry the cultivation to the greatest possible extent, and to lay

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lay out money for the purpose. It is obvious, also, that the violation of such assurances must have been a gross breach of faith, which could not fail to shake the confidence of the inhabitants in the Collector, and which might reasonably have justified him in requiring, that higher authority than his own should be employed in annulling the engagements which he stated himself to have formed. Then, indeed, the country might with propriety be said to have been, "to "all intents and purposes, settled upon the assurance of the lease."

81. But what was the fact? Really, that the inhabitants knew nothing whatever of the terms upon which their villages were to be settled, except that they were to have no reference whatever to the cultivation of the existing year. "The talooks mentioned in the enclosed Statement A," says Mr. Garrow, in his letter to the Board, "have been, to all intents and purposes, settled upon "the assurances of the lease, and money has been laid out in consequence by "the head inhabitants.

"I know of no way of avoiding the engagement now formed, unless it be "done by your Board and by Government, should it be deemed justifiable to "annul them as being still subject to the approval of superior authority. If "so, an advertisement to this effect direct from your Board will, I presume, "be absolutely necessary, to prevent the confidence of the inhabitants being "shaken in the Collector, as to any future engagements which he may wish to "enter into with them."

82. The late Collector here plainly says, not that the accounts of the talooks, but that the talooks themselves, have been, to all intents and purposes, settled upon the assurances of the lease: that he has actually entered into engagements with the inhabitants, and that money has been laid out in consequence of those engagements: that the engagements were subject to the approval of superior authority; and that so sacred were they, that the intervention of that authority was necessary, before the engagements could be safely voided. As the Collector here makes a distinction between these talooks and the other parts of the district, and as no assurance whatever had been given to the inhabitants of these talooks, besides the assurance given in the Collector's proclamation to the inhabitants in general, viz. that it was intended to lease the country upon a fixed bareez, it is obvious, if the Board have correctly interpreted the Collector's letter, that the engagements, of which he speaks so positively as subsisting between him and the inhabitants of these talooks, must have had reference solely to the accounts prepared in the cutcherry. Mr. Garrow must have meant, that it required the intervention of superior authority to cancel these accounts (if it should be deemed justifiable to annul them at all), as they were subject to the approval of superior authority.

83. It was the terms of the lease, when actually formed, that were subject to the approval of superior authority. The general assurance given by the Collector that a lease was to be framed, required no such sanction; neither did a set of accounts framed in the cutcherry. These talooks were just as much, to all intents and purposes, settled upon the assurances of the lease, as the rest of the district was: precisely the same engagements had been entered into with the one as with the other, and both had received the same inducement to expend money in increasing their cultivation. With regard to this expenditure of money, it is to be observed that it must all have taken place in less than three months, as the Collector's first proclamation is dated on the 13th of June, and his letter to the Board the 10th of September 1813.

84. In a further part of his letter the Collector goes on to say: "The "accounts now forwarded exhibit a rent-roll of the villages *already settled*, and "the Statement B exhibits the plan upon which each has been settled. Until "the receipt of some decisive orders for *annulling or confirming the settlement* "*made*, I shall abstain from any communication of the subject of this reference to the persons who are entrusted in this settlement; but I request it "may be speedy, as the season is advancing, and no small discontent may be "occasioned, *should the engagements be annulled* at a late period."

85. It is hardly necessary to comment upon a text in itself so plain. The Collector could not possibly be requiring orders for annulling or confirming a settlement of accounts made in his cutcherry.

86. He

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86. He clearly speaks of engagements actually entered into, which required either to be annulled or confirmed by superior authority; of engagements, which if annulled at a late period would create discontent. This discontent could not have been created by the cancelling of the accounts, of which the inhabitants knew nothing: nor is it possible, by any ingenuity, to torture the expression of engagements formed and settlements made, into a meaning that more assurances had been given by the Collector that he intended to make such engagements.

87. It is to be presumed, from what has been stated, that the real interpretation of the Collector's letter is that which is given of it in the Commissioners' report; that when the Collector said "that certain talooks were, to all intents and purposes, settled upon the assurance of the lease," he meant that they were, to all intents and purposes, so settled, and not merely that the accounts of them had been settled: that when he said he had entered into engagements with the inhabitants, which, if it was thought justifiable to cancel at all, could only be voided by an authority superior to his own, he really meant, that he had entered into such engagements, and not merely that he had given them an assurance that it was intended to enter into such engagements. In conclusion of this part of the subject, it is to be observed, that the Board, when the Collector's letter was first submitted to them, understood the letter, and acted upon it, in this its plain and obvious sense, and that they did not think of putting the extraordinary interpretation contained in their proceedings upon so plain a text, until they found that their own opinions were in unison with those of the Commission.

(128.) The report of the Commissioners, although it elucidates the abuses practised in Coimbatore, does not show that the people themselves have suffered any great oppression. In the tank department it was the Government only that sustained any injury in the tobacco department. The Ryot is stated often to have sold his tobacco at a rate lower than that to which, under the orders of the Board, he would have been entitled; but the head Assistant Collector, Mr. Whish, who has long resided in the district, and whose local knowledge of the effects of the tobacco monopoly must consequently be superior to that of the Commissioners, asserts positively, that though the Ryot did not perhaps obtain his full dues, he did not lose by the arrangement. "On the establishment of the tobacco monopoly," says he, "it was considered necessary to fix the prices at something above the current value, in order to ensure the cultivators from the ill effects which must otherwise have been experienced from a limited number of purchasers, and *they in consequence cultivated tobacco to as great an extent, and with as much confidence, as if the market had been entirely open.*" The conclusion from this is irresistible, that whatever the Government may have lost by paying high prices, the Ryots generally obtained the fair value of their tobacco by some means or other. In point of fact, the corruption and frauds of the servants of Government were generally participated in by the Ryots; by the heads of villages certainly, if not by all the Ryots.

88. After reciting a passage from the Commissioners' report, relative to the inefficiency of the courts for the protection of the Ryots, the Board in this paragraph state it to be their opinion, that the abuses which existed in Coimbatore are to be attributed to very different causes than the inefficiency of those tribunals.

"It does not appear," say the Board, "that the people have suffered any great oppression. In the tank department it was the Government only that sustained any injury."

89. The Commission, in the one hundred and thirteenth paragraph of their report, state as one cause for the decline of the revenue in Coimbatore, "the numerous private exactions, and the irregular and violent manner in which they were often levied. These exactions have been heavy, and more than is yet known, and they will probably be found, whenever there is time to institute an inquiry respecting them among the Ryots, to exceed by sixty or eighty thousand pagodas the sum brought forward in the Curnums' accounts. It is true, that in many cases the Ryots who paid them were allowed an abatement of rent in the ensuing year, but this seldom compensated for the inconvenience and loss with which the immediate exaction was frequently attended. But, after making every allowance for such compensation, there is abundant reason to believe that at least one-third of all the Ryots in the province have paid private assessments inclusive of the full rent, without any equivalent remission."

90. Such appeared to the Commission to be the real state of the case, and they formed their opinion after much anxious inquiry, and a careful examination of the evidence before them. Their opportunities of procuring correct information were highly favourable, and they did not neglect them. The opinion which they gave is fully supported by the evidence submitted with their report. The Board have opposed to this opinion an assertion, unsupported either by reasoning or evidence, that the people in Coimbatore have not suffered any great oppression.

91. If undefined exactions, made with rigour from a third, at least, of the inhabitants of an extensive province for a series of years is not a grievous oppression, it is hard to say what is: and in considering this part of the subject, it should be carefully remembered, that these exactions were not put a stop to by any proceeding of a court, or by any existing institution. The extension of Cass Shitty's influence was the real cause of their cessation. He would have continued to exact as long as he had power to do so, and the country could afford to pay him. The Ryots had complained to the Board of Revenue, and had complained in vain: to the courts they would not go. It is not the practice of the Ryots to do so. The reason for this is best known to themselves. If they found their advantage in it, they would probably have resorted to them, when attempts were first made to take from them more than their dues.

92. With regard to the abuses in the tank department, a little attention to the subject would have shewn that grievous oppressions were practised, in the first place, upon the tank-diggers, either by not paying them at all, or by paying them in grain issued at a high rate of exchange instead of money. These were the direct oppressions: the indirect ones were, that the Ryots were made to pay full rent for their lands, which were to be cultivated through the means of works either not repaired at all, or inefficiently repaired. The losses they sustained from these causes are too obvious to be insisted upon.

93. The opinion given by Mr. Whish, and pressed by the Board into their service, was given nearly two years after the Commission closed their report. It was an opinion in favour of supplying the tobacco monopoly immediately by the officers of Government rather than by contract. Mr. Whish was reasoning upon the use, not the abuse, of that system: it was the abuse of the system that the Commissioners condemned. He pointed out what it was when under his own superintendence, not as it existed under Cass Shitty's. He never intended to advocate a monopoly in preference to a free trade; and when the Commission was sitting, he had as little practical knowledge of the subject as the Commissioners themselves.

94. The oppressions heaped upon the Ryots by the abuses practised in the tobacco department are fully and clearly detailed in the report. A liberal price was fixed to be given to them, but which they seldom or ever got. The larger the price fixed by the Circar, the greater the opportunity of plunder to Cass Shitty. They were cheated constantly, both in the quantity and quality of the article taken from them: false weights were used, and for a candy of the first and second sorts of tobacco they were paid for half a candy of the third and fourth sorts. These, and many other abuses, are detailed in the report, and proved by a body of unimpeachable testimony given in the appendix.

95. The Board have not once noticed Cass Shitty's private letters. These, of themselves, form a strong body of testimony, and give a stamp of truth to the parol evidence of the Treasury Gomashtas and others, which it is impossible to get over.

96. The untimely publication of these minutes has had a most injurious effect upon the public interests, which are now at stake in the court at Trichinopoly. Every line penned by the Board on this subject is made known to the parties in attendance there. A mere whisper that so high an authority as the Board of Revenue had advocated the cause of Cass Shitty, was enough to fix the minds of many witnesses, who were before sufficiently reluctant to speak the truth against him.

97. If the publication was ill-timed, it was also uncalled for. The Board were desired to state their opinion, whether Mr. Garrow was implicated in the frauds of his servants, and to point out the best means of recovering the property that had been embezzled. A very few lines would have enabled the Board to obey the first instruction; and as the Board have admitted that the Treasury embezzlements are proved against Cass Shitty, and as the whole of the evidence was then before the Government, the Board might have spared their animadversions on the proceedings of the Commission, until the interests of Government were out of jeopardy.

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98. No good purpose whatever could result, from imputing to gentlemen employed on a public duty of no ordinary difficulty, such unworthy practices as those of extorting evidence from some by confining their persons, and of bribing others to give evidence by increasing their pay. The professed object, indeed, of the Board's performance, is to point out where the evidence in the report is defective: but it is to be feared, that this was, in fact, to put a sword into the hands of an antagonist; for it is as much the interest of the plaintiff to know the weak points of the cause, as it is of the defendant.

99. These explanations will, it is hoped, satisfy Government, in opposition to the opinion expressed by the Board, that the people in Coimbatore were most grievously oppressed; that the report of the Commission contains satisfactory information on the frauds and embezzlements committed in Coimbatore, and that the charges of credulity, negligence, and incapacity, in which the proceedings of the Board virtually involve the Commissioners, have no foundation whatever.

(Signed) J. SULLIVAN.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE, *Dated* 31*st January* 1818.

Revenue Letter from Fort St. George, 31 Jan. 1818.

Par. 164. On the recommendation of the Board of Revenue we have given directions for printing,* for the use of the service at large, a paper by Mr. Ellis, Collector of Madras, containing his replies to the queries respecting meerassy tenure, contained in the letter alluded to in the thirty-second paragraph of a dispatch addressed by this Government to your Honourable Court, under date the 12th August 1814. The Board of Revenue have expressed a very favourable opinion with regard to the correctness and general value of the information afforded by Mr. Ellis in this paper. We transmit twelve printed copies of it to your Honourable Court.

REPLIES *to Seventeen* QUESTIONS *proposed by the Government of Fort St. George, relative to* MEERASSY RIGHT, *by* Mr. F. W. ELLIS, *Collector of Madras.*

INTRODUCTION.

Introduction to Mr. Ellis's Meerassy Paper.

In consequence of the letter addressed by the Government to the Board of Revenue, under date the 2d August 1814,† the Board ordered a copy of it to be sent to the Collector of Madras among others, directing his particular attention to the seventeen first questions. The replies to these questions were accordingly submitted to the Board, under date the 30th May 1816. The following extracts are from the letter which accompanied them.

Par. 3. " The replies now transmitted are confined to the first seventeen " questions, which relate to mírási right; most of the rest regard the decen" nial settlement, which, according to your Secretary's letter, I am not " required to answer. On some of these, however, I might have given an " opinion: but I have considered it preferable to confine myself entirely to " the questions which relate to the landed tenures of the country, respecting " which all persons conversant with the southern provinces under this Govern" ment must have been enabled to obtain information, more or less accurate " in proportion to the diligence of their enquiries.

4. " In addition to the replies furnished by myself, I beg leave, also, to " lay before the Board another set prepared by Bomaconta Sancaráya Bráhman, " late Sheristadar of this cutcherry, and now the English head-master of the " College

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* Consultations, 9th September.

† See page 701.

Introduction to Mr. Ellis's Meerassy Paper.

" College of Fort St. George.* The original of this is written in Tamil, " because to that tongue belong all the technical terms and peculiar expressions " used to denote the various incidents belonging to mírási tenures: the " translation has been made by me, and I have added to it the explanatory " notes which will be found in the margin. The two sets of replies have not " been written in communication: when they agree, therefore, they corroborate " each other; when they differ, if it be as to facts, the superior authority must " be allowed to the native: for the facts respecting mírási and its privileges " are not matter of speculation, they are known to every inhabitant of the " country where they exist, who are brought up in the habitual exercise or " observation of them: the terms which express them they have received from " the lips of their mothers, they have formed the prattle of their infancy, and " they remain indelible in their minds and on their tongues. Moreover, " Sancaráya having served for thirty years in various situations in the Revenue " and Judicial departments, both in the northern and southern provinces under " this presidency, has had a greater opportunity of making himself acquainted " with the subject on which he writes, than usually falls to the lot either of " Europeans or natives, from which his superior acquirements have enabled " him to derive peculiar advantage.

5. " In submitting these papers to the Board, I am aware that they contain " a mere outline of the various incidents which connect themselves with the " consideration of mírási right, and, indeed, the general nature of the questions must necessarily render the replies general also. The subject, however, " is of the first importance, and well worthy of a more careful investigation " than it has ever yet received; for though information, to a certain extent, " will be found on record respecting it, this has been furnished at distant " periods, is scattered, therefore, through many volumes, and is accessible " to those only who are enabled, by particular knowledge of the records in " which it is contained, to refer to it. Were this embodied with such additions as general and local inquiry would obtain without much difficulty, the " whole might be digested into a regular treatise on the landed tenures prevalent in the several provinces under this presidency, from which the service, " the junior part of it especially, might derive considerable advantage, and " of which the multifarious subjects cannot be embraced by mere official " reports."

This address and its enclosures were forwarded to Government by the Board of Revenue, under date the 17th April, and the receipt of them acknowledged on the 9th September 1817. Of these letters the following are extracts.

Par. 2. " In soliciting the attention of the Right Honourable the Governor " in Council to the enclosures in this letter, it is due to Mr. Ellis to record " the high sense the Board entertain of their merits. The difficult and intricate subject of meerassy right has been discussed in these papers with much " ability and learning, and the information they contain is, in the opinion of " the Board, generally so correct and important, that they beg leave to recommend that the enclosures to Mr. Ellis's letter be printed, for the use of the " service at large.

Par. 2. " The Governor in Council has observed with much satisfaction the " opinion expressed by you, with regard to the correctness and general value " of the information submitted to you by Mr. Ellis, Collector of Madras, " on the subject of meerassa tenure, and agreeably to your opinion, desires " that the papers in which that information is contained may be printed for the " use of the service at large."

Government, also, at the instance of the Board of Revenue, were subsequently pleased to approve the printing of the compilation attached to these papers, under the title of the Additional Appendix, and the publication of the sketch of the country known to the natives by the name of Tondamandalam, prefixed to the first Appendix, the geographical part of which has been prepared under the directions of the officer in charge of the Survey department.

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* Bomaconta Sancara Sástri, the name by which this Bráhman was latterly known, resigned his situation in the College, and was restored to that of Sheristadar in the huzzúr cutcherry of Madras, on the 1st October 1816, on the salary of that office being increased, and is since deceased.

Introduction to Mr. Ellis's Meerassy Paper.

In this map the original boundaries of the ancient Tamil province of Tondamandalam have been laid down with sufficient correctness; but the situation assigned to some of the cottams is doubtful, and hereafter, perhaps, when statistical and antiquarian research shall be more frequent and more methodically conducted, may be found to be erroneous. Mr. Barnard, who conducted the original survey of the jaghire in the year 1770, has not noticed this ancient division of the country into cottams and nádus; but they are incidently referred to, and the number of each stated, in Mr. Place's report of the 6th June 1799.

To the people, however, these divisions, in detail at least, are still well known, and, as frequently instanced in the following pages, are always referred to in deeds drawn up according to the old form; it would be easy, therefore, by inquiry on the spot, to ascertain, if not the precise boundary, the relative situation and general extent, not only of every cottam, but of every nádu, throughout that part of the province which remains in possession of the original Tamil settlers, and they may, possibly, be traced, even in those parts from which they have been expelled by the encroachments of their Telugu and Cannadiya neighbours.

The two Appendices require little explanation, additional to that afforded by their contents. In the first, which consists of various documents in the native languages, collected from different parts of Southern India, some widely distant from the others, most of the incidents connected with mírási are noticed, and frequent allusions made to the systems of finance and general government, which prevailed in the Hindu states anteriorly to the Mahommedan conquest. These it has been endeavoured to illustrate by the notes attached to the translations. Each document being accompanied by its own gloss, repetition will, consequently, be found to occur frequently in these notes: this has been intentionally preferred to the references which would otherwise have been constantly necessary.

The additional Appendix contains, in abstract, the principal information on the records of the Board of Revenue, relative to mírási right, and other documents tending to elucidate the general subject in English. To these occasional remarks have been attached, wherever particular allusions or general facts have appeared to require further explanation.

REPLIES *to* QUESTIONS.

Mr. Ellis's Meerassy Paper.

Par. 1. PREVIOUSLY to replying to these questions, it is necessary to define the meaning of the term meerassy (mírási), and to state the acceptations in which it is intended to be used.

2. The word *mírás*,* originally signifying inheritance, is in southern India employed as a general term to designate a variety of rights, differing in nature and degree, but all more or less connected with the proprietary possession, or usufruct, of the soil, or of its produce.

3. That right to the hereditary possession, or, as some consider it, to the occupation of land, differing locally in mode, but always the same in essence, universally known by the people, and generally allowed by Government in all the provinces under this presidency,† the Northern Circars and the Ceded Districts excepted, is called *mírás*. The mányams, lands free of tax, and méreis, fees at various rates, received in kind from the general produce, and other privileges of the Cániyátchicár, Cavelcár, Carnam, Panjangan, Taleiyári, Vetti, carpenter, iron-smith, washerman, &c. &c., officers and servants attached to each village, is called *mírás*; the right of the Ulcudi-páyacári or permanent

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* The word is Arabic, but like other revenue terms is derived to the languages of India through the Persian, whence the final *i* or *y*, representing the izáfet with which it is often written: in Tamil, taking the idiomatic termination of that tongue, it becomes mírásu.

† Generally speaking, mírási right in land prevails wherever the Tamil language is spoken, and all terms expressive of this right and its incidents belong to this language. This specification does not exclude the provinces now called Malabar and Canara; for Malayálma, the dialect of the former, and Tuluva, the dialect of the latter (for Canarese is not the native tongue of this country, but of the conquerors or colonists of it), are immediate derivatives from the same source as the modern Tamil.

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permanent cultivator, to the hereditary usufruct of the land, is called *mirás*;[*] so is the right to the Circar share of the produce of land held by special grant under the various denominations of servamányam, ardhamányam, stótryam, candicam, enâm, mocassah, &c. &c.; and so, also, in fine, is any office, privilege, or emolument descending hereditarily.

4. Mírási in land and the mirási of the village officers[†] differs considerably in every district. In the tract of the country known to the natives by the name of Tonda-mandalam, extending from the limits of Nellore nearly to the Colleroon, and embracing the two divisions of Arcot and the jaghire, landed mírási is marked by distinctions no where else known, the proprietary Mírásidars[‡] holding a certain extent of land free of all assessment, and being entitled to receive fees, under the various denominations of cuppatam, cánimerei,[||] cálpadi, cálvásem, &c., from the gross produce of all taxable lands, and tunduváram, a portion of the produce, or, as called in Sanscrit, swámibhógam, the landlord's right, from all land cultivated by Páyacaris, or persons not Mírásidars. This species of mírási is divided into two kinds: pasung-carei, where the whole lands of the village are held jointly, and either cultivated in common, or divided yearly or at some other fixed period, according to established custom, among the proprietors; arudi-carei, where the lands are held in severalty, and subject, consequently, to no periodical distribution.

5. In the provinces known to the natives by the compound term Shózha-Shéra-Pándiyam, including all the country to the south of the Colleroon, and some districts immediately to the north of that river,[§] the cániyátchi, cuppatam, and other privileges enjoyed by the Mírásidar of Tondei, are unknown. The whole of the lands, with the exception of the official mányams, are Várapet,[¶] or taxable, and though instances occur of Pasung-carei, or joint proprietary, they are more frequently held in arudi-carei, severalty;[**] often in what is called eca-bhogam, where the whole village is the sole property of an individual.

6. In

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[*] The Pareiyer, Paller, and Palli serfs claim *mirás* in the incidents of their villainage; and it is generally allowed to them and their descendants, on proving their former residence in the village, however long they may have been absent from it. The two first of these are mostly the *slaves* of the Velláler, and the latter the *vassals* of the Bráhman Mírásidars.

[†] In the Sircars the Choudri, Mocuddim, or chief Reddi, has usually an extent of land allowed him rent-free; but as the office is held at the pleasure of the Zemindar, and such land transferred from incumbent to incumbent, it differs essentially from the Cániyátchi-mányam. So, it would appear, does the mányam held by the Pattèls in the Ceded Districts; for these may be resumed in case of what is considered default by the Sircar officers, though it would also appear that in such case the office and mányam is usually given to a relation of the family. I have used the word *appear*, because it may perhaps be ultimately found that these mányams are really mírási, in which case the anomaly will exist of cániyátchi-mírási without mírási in the várapet lands.

[‡] Cánipátchi-mányan, from this circumstance, the Mírásidars, known in other provinces by the names of Cánicárer, Careicárer, Janmacárer, &c. are in this called Cániyátchicárer. The original Cániyátchicárs of Tondei were of that tribe of Vellálers, agriculturists, called Tuluva Vellálers, but now Cániyátchi is held by Bráhmans, Reddis, Pullis, Shánars, and others. Where, however, the Cániyátchi has thus passed from the original holders, it frequently happens that the present owners do not enjoy the cániyátchi-mányam, and often also none of the other Swantantrams, possessing only a property in the várapet lands.

[||] This fee is received by the labourers of the Mírásidars, whether slaves or hired servants; but this in its effect is the same as if paid to the Mírásidars themselves. Méreis of all descriptions are received in three ways: in the straw before threshing, in grain before measuring, from the Government share after division. Certain fees, the swatantra-dittam, are always received in grain, and generally the Carnam and Cávelcár have a fee from the Government share; but, in other respects, the custom varies in every village, the same officer sometimes receiving a mérei once only, sometimes twice, and sometimes thrice.

[§] Though here included in one general notice, each of these countries, which for ages formed separate kingdoms, have their own particular usages with respect to landed tenures; nay, the usages of one nâdu (district) in either of them will frequently differ from those of the neighbouring one; these, however, are local differences, with which it would be useful to be acquainted, but which modify, do not alter, the mírási right common to them all.

[¶] The term várapet, from váram *field produce or a share of it*, (whence uda-váram, *the whole produce*, mèl-váram *the share of the Government*, cudi-váram *the share of the cultivator*), and pettu, an adjunct used in similar compounds, from pettel *to take*, signifies properly *land from which the revenue is received in kind*, in contradistinction to tírvapet, *land on which a fixed money rent is paid*. It is used here, however, and in other places, in opposition to mányam, to designate *land paying revenue*, as originally all land was vàrapet, the tírveis; *money rents*, having been introduced in modern times.

[**] In Tanjore this tenure is commonly known by the Hybrid term pala-bhógam. Individuals frequently hold land in severalty in many villages, and sometimes many villages in sole property.

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6. In the three southern provinces of the tract called by the natives Malayálam, the coast of Malabar, there are no villages, and consequently no rights of any kind in common. Each family of Nayers reside apart on their own estate, and hold their jenmam right free of all participation or controul, and formerly free of all rent, the share which the law gives the sovereign in the produce of land having been commuted for military service, each nádu,[*] or district, being assessed at so many armed náyers, instead of so many measures of grain, or so many veray fanams.

7. This was also the condition of the fourth or northern division of Malayàlam, Tulu-nádu, now called Canara, before the foundation of the Vidyanagara, or, as corruptly called, the Bijannugar empire, in which this district was, by force or agreement, included. A general assessment was then introduced, grounded on the share allowed by law to the sovereign in landed produce, one-sixth; this has since, by successive additions, been considerably increased, but does not appear to have operated any considerable alteration in landed tenures, which, divested of all community of right, like those of Malabar, are nearly the same as those which obtain in the arudi-carei villages to the south of the Colleroon. There appears, however, in practice to exist this essential difference, that though the mortgage, assignment, and temporary or permanent lease of meerassy land are known in the districts of Tanjore, Madura, and Coimbatore, they are not generally prevalent, the actual cultivation of the lands being more or less in the hands of the Meerassidars, by whom the Circar revenue is paid. On the contrary, subordinate tenures of all kinds are very common in Canara, and in many districts of Malabar the possession of the land has passed from the proprietary Jenmacàr to under-tenants of various descriptions, who render him a Swámibhógam,[†] or acknowledgment of superiority, pay the government rent, and enjoy all remaining profits.

8. Official meerassy[‡] varies in different provinces in an equal degree with landed meerassy, and it prevails frequently where the latter is unknown. The carnica meerassy,[§] the hereditary right to the mányams,[‖] méreis, and other privileges attached to the office Gràma-carnam, or village accountant, exists throughout the northern Sircars, the province described by its native name Tondei, the Ceded Districts, and Canara, where a person holding it is known by the Canarese appellation shánabhóga. In the provinces to the south of Colleroon, and in Malabar, carnica meerassy does not exist. Again the gráma-cável meerassy, belonging to the village watcher or police officer, exists in the districts to the north and south of the Colleroon, from the borders of Nellore to the extremity of Tinnevelly; the mén-cável meerassy, enjoyed by the district watcher until its abolition by Government, existed latterly only to the south of that river.[¶] The meerassy of the inferior officers of police exists, not only in the provinces above-mentioned, but throughout the Circars and Ceded Districts; and, co-extensive with this, is the meerassy of the various village servants,[**] from the Panjágen,

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[*] The céral'-otpati states the established levy to which each nádu was liable.

[†] In some mortgage tenures this acknowledgment is not given, though the right of superiority still exists, the whole profits from the land being absorbed by the interest of the sum borrowed.

[‡] The emoluments of all official meerassy consist of a certain extent of mányam or rent-free lands, generally in proportion to the extent and value of the village, and of a mérei, or fixed per-centage of the produce of all várapet land under cultivation. The whole of the official mányams of the village are called terapadi-mányams, *recorded rent-free land*, in contradistinction to the sunnud or dumbala-manyams (enâums), given in latter times to various persons, and on various accounts, by *special grant*.

[§] Mányams are not always attached to this meerassy; méreis, or similar privileges, always are; these in the Circars are called *Shelega*.

[‖] The Náttu or Sthla-Carnam, district accountant, an officer of the ancient Hindu system, was superseded during the Mahommedan Governments by the Canongo and Désh-pándi, and has now, I believe, every where ceased to exist.

[¶] Tondamàn, and other méncávelcars to the south of the river, claimed meerassy in Udeiyapáleiyam, Ariyalùr and other districts to the north of it, included in the limits of the ancient Shózha-mandalam. Instances of the existence of this right occur also in Tonda-mandalam. The Cárvéti Rájà (Bomráz) claims it over part of the Jagír, and his claim, I believe, was allowed during the Nabob's government.

[**] I have mentioned two that frequently occur in the list of village servants. They are accounted twelve, but the number and denominations vary in every district: the carpenter, ironsmith, washerman, and potmaker, will be found, I believe, in every list, seldom now the bard and schoolmaster; the latter more frequently in Agrahárams than in Súdra villages.

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Panjágen, the astronomer, who casts nativities and expounds the almanac, to the Vettiyen, who sweeps the village choultry and cutcherry, if there be one; keeps the threshing-floor in order, and performs various other minor services.* In Malabar there is no official meerassy; in Canara none but that of the shánabhóga.

9. In every district wherein landed or official meerassy is established, the former, whether held jointly or severally, whether the land be cultivated generally by the Meerassidars or by under-tenants, is without restriction heritable and transferable; the latter, moreover, is always heritable, and in a limited degree transferable.† In all cases, the property, right, or privilege which is not heritable is not meerassy, but meerassy may exist without being transferable.

10. According to the ancient divisions of the country, still well known to the people, the home-farm villages of Madras consisted of eight magánams, lying in the Náyaru Nádu, dependent on the Puzhel Cóttam, a district of Tonda-mandalam, a province, during the last Hindu government that existed in this part of India, of the Chandragiri Rájyam: in Tonda-mandalam, the Cániyátchi-meerassy,‡ as it may appropriately be called, distinguished by the rent-free lands held by the Meerassidars, and the fees and other privileges received by them, has, as already shewn, always existed;|| to this, therefore, the following replies will, unless otherwise stated, be confined. At present, a part only of the villages of the home-farm is attached to the Madras collectorate; the minuter illustrations necessary for the better understanding of the following observations can, therefore, only be taken from these.

First Question.

" How has meerassy right hitherto been recognized and respected where Meerassidars were not the renters?"

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* What I have here said with respect to the prevalence of the different kinds of official meerassy in different districts may not be *exactly* correct, though I believe it approaches the truth: of what is stated as to landed meerassy I have less doubt. I have intentionally omitted any particular mention of the meerassy pertaining to servamányams, sótriyams, enäms, &c., for having originated chiefly in modern times, they differ essentially from the ancient meerassy of the country, and have, therefore, no immediate connection with these questions, though, in a regular treatise on the landed tenures of this part of India, a careful explanation of them would be indispensable.

† See reply to the twelfth question.

‡ As it is of importance that the signification of this word should be distinctly defined, I will first state it from the works of the R. J. C. Beschi, who wrote before the final conquest of the country by the Moguls, and whose authority as a Tamil lexicographer is undeniable, and afterwards endeavour, also, to fix its precise meaning by etymological deduction.

In Beschi's Dictionary of the high Tamil, the first member of the compound is explained, " *pro-* " *perty,*" and the second " *dominion, power.*" In his Tamil Latin Dictionary the first thus: " 2° id ad quod jus habemus hereditarium, sic ' qui habet hujusmodi jus;' in hoc sensu additur etiam " ' qui habet tale jus.' " And the second member thus: " ' quod fere semper unitur alii subst.;' " sic '*cániyátchi*' *dominium ex jure hereditatis.*" *Cáni* is derived from the root *see, mark,* and signifies literally *that which is seen, marked, or recognized,* and secondarily *hereditary property;* from *ál, rule, govern;* whence, also, *án, one who governs himself, a man (vir), a male* generally, is a verbal in a reciprocating or reflective sense, and means, therefore, *self-rule, freedom from all restraint, manhood, independence,* &c. Cániyátchi, as thus deduced, signifies, therefore, *that which is held in free and hereditary property,* which is in fact the meaning assigned it by Beschi, as he uses the word " dominion " in the sense of the jurists.—" Dominium est plena in rem potestas." If Beschi, therefore, be not entirely mistaken with respect to this word, and the deduction from the radicals by which it is here supported wholly erroneous, *Cániyátchi* (*Meerassy*) can never, as some would make it, mean the mere usufructuary occupation of the soil. Usufruct is thus defined in the Institutes:—' Usufructus est jus alienis rebus utendi fruendi, salva rerum substantia. Est ' autem jus in corpore, quo sublato et ipsum tolli necesse est.' (Vide Inst. Imp. lib. iii. tit. iv). As we proceed, every incident connected with meerassy will shew that it is not *the use and enjoyment of a thing, the right to which vests in another, and of the substance of which the Meerassidar cannot dispose;* and, on the contrary, that it is *a thing over which he possesses full power,* and his *right* to which continues to subsist even when *the thing itself has bodily passed from him.* Still less, as it has been argued (Minutes of Government of 8th January 1796), can it be merely " *a preference* " *of cultivation derived from hereditary residence;*" for in this case even the substituted dominion the usufructuary holds over the usufruct while in his possession could not exist, nor could there be any criterion of right with respect to it, for how is any judgment to be formed of a vague and indefinite preference? But if the question at all depends on the meaning of words, or, as it may otherwise be stated, if the definition of the thing is to be deduced from the term describing it, all further argument on this point is futile, for it is clear that which signifies *dominion or full power over* land, cannot also mean *a preference in the cultivation of it,* however derived.

|| The *right,* if original establishment give ground for right, has always existed, but in some parts of this tract the *practice* has certainly ceased. See the Introduction to the Appendix.

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Answer.

Meerassy (mirási) right has always existed in the villages within the boundaries of the supreme court from which the revenue is paid to the Madras cutcherry, and it still continues to exist; for though the lands were divided among the individual Meerassidars, when what may be considered a permanent settlement was made with them by Sámi Naic and Mr. Ogilvie, in 1802-3, and one of the grand features by which meerassy is distinguished in this part of India, the holding by joint shares under the pangu-málei[*] register was obliterated, yet the certificates then issued confirmed to them every *right* they had previously possessed.

Second Question.

" Does meerassy right extend to waste land?"

Answer.

Meerassy right, wherever it exists, extends certainly to waste land[†]; but then the right is limited by the nature of the waste. The extent, entered in the terapadi accounts under the head of sheycál-carambu, or cultivable waste, they hold as they do the general várapet, or taxable lands of the village, and may cultivate it whenever their means permit, or rent it to paracudis; but in the anádi-carambu, or immemorial waste, though they possess the exclusive right of cutting firewood, working quarries, &c. they have no right of cultivation, much less can they claim any to break up common used for pasturage, or to cut down productive trees, as palmira, cocoa-nut trees, &c. In the terapadi accounts the lands are distributed according to their several descriptions, [‡] either waste or cultivated, and the Meerassidars must enjoy them as thus entered. On the nattam they must build their houses, and no where else, they cannot cultivate or appropriate it to any other purpose; in the perumbóc they have no right to fill up tanks, stop watercourses, or obstruct roads; and so in other descriptions of land.[‖] Meerassy right is confined to the use of these as they exist: no alteration can be made with respect to them by the Meerassidars; I mean that they have no inherent right to do so. With the consent of the Circar any beneficial change in the appropriation of lands may take place, and a correspondent alteration must be made in the terapadi accounts. Thus, if part of the anádi-carambu lands be reclaimed, or a road in the perumbóc be stopped up and cultivated, the extent must be transferred from this head to that of várapet.

Third Question.

" Is meerassy right forfeited for ever when cultivation is for a single season
" discontinued?"

Answer.

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[*] The pangu-málei-canaccu, which may be considered the second part of the general village register, states the number of careis, or fixed shares into which the whole meerassy is divided; the proportions possessed by each Meerassidar; the lands held by ulcudis; all mutations of these; and the actual distribution, in detail, of the cultivable lands, mányam or várapet, for the current year, among every description of cultivator, Meerassidar, Ulcudi, or Paracudi.

[†] See the various documents in the Appendix, by which it will be observed that the waste, as well as the cultivated lands, are invariably transferred by them.

[‡] Teram, *sort, kind*; it is used technically, to denote the general heads under which the whole superficies of the village lands is arranged; *idu*, a term of the same general import, is employed to denote the quality of the soil, as mudel idu, land of the first quality, &c. Terapadi-canaccu, therefore, is the first part of the general village register, recording the extent and description of the *several kinds of land* of which the whole is composed: the distribution of them, as stated in the preceding note, is shewn by the pangu-málei.

[‖] The general descriptions into which land is distributed by the terapadi accounts are, perumbócu, including generally the nattam, on which the village stands, the paracheri inhabited by the pareiyers and chackiliers, Pagodas and all other buildings, rivers, tanks, large and small watercourses, and all other waters, roads, and burning places. Tarisu, of two kinds, Seycal-carambu, cultivable waste; and anádi-carambu, immemorial waste. Tóppu, orchards and groves of productive trees. Tóttacál, gardens, plantations of betel-vines, &c. Mányams, of two kinds; terapadi-mânyam, rent-free lands held under the village register, and sunned or dumbála-mányam, rent-free lands held by special grant. Várapet, of two kinds, nanjey, wet land, and Punjey, dry field.

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Answer.

Meerassy right is not forfeited by the discontinuance of cultivation for a single year, or any longer period, during the life of the Meerassidar, his son, or his grandson; it would become *forfeitable*, that is, the claimant could not regain it, if it had passed into the possession of another, by the Hindu law,[*] after the third generation, or after the lapse *of the period of memory*, determined to be one hundred years. If, however, by the word "forfeited"[†] it be intended to ask, whether, by omitting to cultivate, the Meerassidar renders his lands liable to confiscation by Government, it may be answered, that by the implied compact under which these lands and the various meerassy privileges are held, he is bound to cultivate his full proportion of the várapet lands, according to the share he holds in the village, and the wilful neglect or refusal to do so is a breach of this contract, necessarily entitling the state to provide for the maintenance of its revenues by other means; but I do not think that, either in strict right, or according to the general practice of the country, the permanent forfeiture of meerassy would ensue from discontinuing merely the cultivation, either for one or any determinate number of years. If a Meerassidar be so reduced in circumstances as not to be able to bring under cultivation his share of the várapet, or if he should have abandoned agriculture for other pursuits, it is incumbent on him to provide for its culture, by granting to Páyacaris such terms as will induce them to bestow on it the advantages of their stock and labour: if he do not do this, the state has then a right to employ Páyacaris, either for the current year, or for a fixed, not an indefinite, number of years, and perhaps to resume his mírási swantantrams, in proportion to the extent of land he has neglected to cultivate. The latter, however, though the justice of it might not be questioned, would be considered a harsh measure, and should not be resorted to, except in cases of extreme contumacy. If, after the admission of a Páyacari into a village by the Meerassidars, or after he has been established in it by the Government, he and his descendants be allowed to continue in the uninterrupted occupancy of the lands they hold until the fourth generation, or until the lapse of a century, they become the legal proprietors, and by the practice of the country are Uzhavadei Ulcudigal,[‡] owners by length of occupancy; for custom so far modifies the law in this respect, that no duration of possession can constitute one whose ancestor was originally a stranger, a meerassy proprietor:[||] the owner by occupancy retains permanent possession of the land

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[*] The following quotation from the Mátrica of the Vivahára Cándam of the Mitácshara, the principal legal authority in southern India, corroborates the statement here made: "TEXT XXXII. 'Acquisition is preferable to enjoyment, except by direct ancestral descent.' *Extract from the commentary on this text.* 'Except by direct ancestral descent.'—Descent from three direct ancestors, namely, the father, and the rest is termed direct ancestral descent.—'Except by direct ancestral 'descent;' this is also intended to point out the period of memory. In explaining this the commentator quotes the following text from Cáttyáyanah: 'Enjoyment of land within the period of 'memory with acquisition will be valid, beyond the period of memory, on account *of the recollec-' tion* not extending *to it* (acquisition), regular descent for three generations.'—He proceeds, 'Period of memory,' a period of one hundred years; for the Sruti (Védam) says, '*Man endures ' one hundred years.*'

[†] To whatever extent the state may be entitled to proceed in case of a breach of the compact to cultivate on the part of the Meerassidar, whether it be limited as here stated, or whether the right of resumption be absolute, there are instances of interference with meerassy right which cannot, on any principle, be justified. Admitting the meerassy to be forfeited for refusing to cultivate, it certainly is not by the refusal of the Meerassidars to take their village in rent; when, therefore, in 1796, the Government of that time, supporting the recommendation of the Collector in the jaghire, and rejecting that of the Board of Revenue, decided, "that if the inhabitants of Tremashy persist in "declining to take their villages upon the beriz, with the badernavees (deductions) from the "customary shares of the inhabitants proposed by the Collector, he be authorized to transfer the "meerassy preference of that village to whosoever of the inhabitants of the jaghire may be willing "to take it under that assessment." (See Consultation of the 8th January 1796). This decision was felt by all acquainted with the subject, notwithstanding the various reasons adduced to support it, to be founded on erroneous principles, and subversive of the just rights of the people; rights fixed when the system of renting the Government share of the produce was unknown, and when, consequently, no such obligation as is here implied could have been imposed on the Meerassidar.

[‡] The length of time necessary to constitute a Páyacari an Ulcudi, will, I have no doubt, be found to vary considerably in different places. There is no *general* rule; and, except where a particular custom is shewn to exist, the precepts of the law must, therefore, in this, as in other cases, apply.

[||] The reason of this is clear. The origin of meerassy is from the first settlement of the country, when the rights and its incidents were established, and none but the descendants of the first possessors or their *presumptive* assigns can hold meerassy. New meerassy may be created by competent authority where it does not exist; power only can alter the conditions of the old.

and enjoys its produce, but he has no claim to any mírási privileges. When the settlement above noticed was formed with the Meerassidars, there were in some of the Madras villages spots of waste land for which they refused to take certificates, which have been since considered the property of Government; but this is a case in which the Meerassidar, on the option offered of taking the várapet lands on a fixed money payment, or not, preferred resigning them, retaining all his other privileges; and he cannot, therefore, be said to have forfeited them from neglecting to cultivate.

Fourth Question.

" Where meerassy right exists, has it always been respected by the officers " of Government in framing the jummabundy ?"

Answer.

In the villages of Madras meerassy right has always been respected by the public officers; for being under the immediate eye of Government, injustice, whenever attempted, must have been liable to instant detection, and would of course be promptly corrected. To answer the question generally is perhaps exceeding the strict bound within which I ought to confine myself; but every person, conversant with the Revenue department, must be acquainted with many instances in which the officers of Government have not respected the right of the Meerassidars. He must know that they have often been set aside from ignorance of their existence, or inattention to their extent, and often, also, to avoid any real or fancied inconveniences, to which, from the views of the moment, they may have given, or appear to have given, origin. Another, and perhaps more frequent reason for disregarding this, which from every consideration of justice and policy ought to be an inviolable right of the people, is its incompatibility with the interests of the native servants of Government, to which fixed rights and known demands must ever be inimical.

Fifth Question.

" If not respected by the officers of Government, has it nevertheless been " respected by the people themselves ?"

Answer.

I can only answer this question generally. I have known instances in which, when, in forming revenue settlements, the rights or customs of the inhabitants have been disregarded, they have corrected the error by agreements among themselves. There is a strong feeling of justice existing among all ranks of the native population, in every question regarding the possession of land,* which, generally speaking, will prevent any direct violation of established rights and customs; and I have little doubt, therefore, but that the Paracudis, and other inferior cultivators, would in many cases continue to respect meerassy right, where it had not been respected by the officers of Government. It is within my knowledge, that in certain districts, where the entire of the várapet lands have passed from the Meerassidars, and are now cultivated by Paracudis under the Government renters, that the Meerassidars have retained possession of their manyams, and, *I believe*, for I have not sufficient information to assert it, their méreis and other privileges. It is, I understand, in contemplation to form a a general ryotwári settlement. The tendency of this measure would be to destroy the samudáyem,† or joint proprietary, by dividing the várapet lands among the Meerassidars, who would become renters of the Circar revenue in proportion to the share they held in the village. But such effect, it is probable, would not take place: no division would be made, except in the books of the cutcherry, which did not accord with the prescriptive usage of the village, and unless compulsory measures were adopted to prevent it, in those in which the pasung-carei tenure prevails, the land would continue to be changed periodically by lot, without reference to the Sircar rent-roll.

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* This perhaps is only a modification of the veneration felt for hereditary rank and right in general; but the assertion may appear contradictory to fact, and no doubt many facts might be adduced to contradict it. I mean it to apply only to the sober disposition of the people, uninfluenced by particular passions, which sweep indiscriminately before them all the better feelings of human nature.

† This Sanscrit term, generally equivalent to the Tamil *pasung-carei*, is used specially to designate lands not included in any carei, and held, therefore, in common. Such lands are to be found both in *pasung-carei* and *arudi-carei* villages: there are still some in St. Thomé, which Sami Naic left undivided.

Sixth Question.

" In how many villages of the district does meerassy right exist?"

Answer.

There are within the collectorate of Madras fifteen villages,* in each of which meerassy right has always obtained, but it is not in all of the same kind: of these,† eleven villages were originally held in pasung-carei tenure, and under a regular pangu-málei register; the village of Mayilápùr (St. Thomé) is in arudi-carei tenure, and has never, within the memory of man, possessed a regular pangu-málei. This, no doubt, has arisen from the town of St. Thomé having, from an early period, been a settlement of the Portuguese, who, by purchase and other means, appear to have gradually effected an alteration in the customary tenure, though they did not oust the proprietors, similar to that operated in the other villages by the issue of certificates. The small village of Nedumbari was held by the family of the Cávilcár of Madras in ecabhógám tenure,‡ but having been resumed with the other privileges of that officer by Mr. Place in 1796, and rented to the inhabitants of Perambùr, the meerassy is now claimed by them.

Seventh Question.

" In how many villages is there no meerassy right?"

Answer.

There are no villages within the Madras collectorate in which meerassy does not exist, or has not existed.||

Eighth Question.

" How many Meerassidars are there in the district?"

Answer.

The number of Meerassidar families in each village within the collectorate of Madras is shewn in the following statement, taken partly from Mr. Place's terapadi accounts for fusilies 1201, 1202, and 1203, and partly from the village accounts, to which I have added the shares into which the several villages were divided by the original pangu-málei, the distribution of them among the actual Meerassidars, the total value of the meerassy, and, with reference to the fourteenth question, the value of the highest, lowest, and average meerassy, as deduced from these data.§

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* Some of these are upagrámams, or hamlets.

† The villages of Irungunám and Attapollam, the first to the west, the second to the north, constitute jointly the greater proportion of the site of the town of Madras. Triplicane, in which no meerassy has existed for time immemorial, is an appanage, and the adjacent village, Pudupác, a srótriyam to the pagodas at these places; the whole produce consists of quit-rent and ready money collections. Chintádripet is not reckoned among the ancient villages of Madras: it was established and given in srótriyam to the pagoda by the English Government.

‡ The mélváram, also, was enjoyed by them; so that, in fact, it was held as servamányam by this family. It is entered as a srótriyam in Mr. Place's accounts.

|| In the provinces in which meerassy prevails, villages are found, which by the extinction of this right are held by ulcudi-páyacáris, who cannot transfer the land, and do not enjoy the usual sotantrams. The distinction between these and meerassy villages in the district of Tinnevelly is particularly stated in Mr. Lushington's Report, dated 29th December 1800. (See paragraph 96.)

§ Many alienations had taken place in most of the villages entered in this statement: in Tondiyárpett less than in any of the rest, previously to fusily 1204, or 1795, the last year to which Mr. Place's accounts extend; the values, therefore, herein entered, are those of the meerassy remaining at that period in the possession of the original Meerassidars.

Mr. Ellis's Meerassy Paper.

Names of the Villages.	Number of Meerassidars.	Shares into which each Village is divided, and the Proportion held by each Meerassidar.		Total Value of the Meerassy of each Village, including Manyám, Méreis, and the Cudiváram.	Greatest Annual Value of the Meerassy of one Meerassidar.	Lowest Annual Value of the Meerassy of one Meerassidar.	Average Value of Meerassy; being the Total of the Meerassy of each Village apportioned among the total Number of Meerassidars.
		Share.	Proportions.	Pags. F. C.	Pags. F. C.	Pags. F. C.	Pags. F. C.
Tondiyárpett.....	18	10	from ¼ to 1 share..	414 19 53	41 19 77	10 16 19¼	25 40 48
Irungunam and Attapollam ..	8	6	Do.	294 35 43	49 5 74	12 12 58½	36 4 35
Vyásarpádi......	3	7	Do.	283 33 60	40 36 77	10 9 19	25 23 8
Perambùr and Ninumbari ..	5	13	Do.	243 16 0	- - -	- - -	48 30 16
Purasavácam....	13	9	Do.	141 15 27	15 31 56¼	3 41 54	10 39 20
Kilpácam	10	5	Do.	45 24 6	9 4 65	2 12 36	4 24 72
Chetipett	8	5	Do.	120 12 28	24 2 37	6 0 49	15 1 43
Veperi.........	2	2	one share each....	103 36 46	51 40 63	51 40 63	51 40 63
Egmore (Ezhambùr).....	15	15	from ¼ to 1 share..	146 34 16	9 35 22	2 20 5¼	9 35 22
Nungambácam and Orasanùr.	100	100	1 to 10 do.	368 20 5	36 38 0	3 30 64	3 30 64
Pudapácam.....	-	-	- - -	- - -	- - -	- - -	- - -
Triplicane (Tiruvullickéni).	-	-	- - -	- - -	- - -	- - -	- - -
St. Thomé (Mayilápùr).....	16	50	- - -	881 36 45	- - -	- - -	55 5 7½
Average..	18	20	- - -	276 42 15	35 8 60	12 6 20	29 35 27

Ninth Question.

" How many cultivators are there?"

Answer.

The number of inhabitants, as entered in Mr. Place's terapadi statements, for the years aforementioned, were in each village as follows:*

Names of the Villages.	Number of Inhabitants.
Tondiyárpett	2,176
Irungunam and Attapollam	—
Vyásarpádi	192
Parumbúr and Nedumbari	136
Purasavácam	3,200
Kilpácam	56
Chetipett	120
Veperi	2,112
Egmore	412
Nungambácam and Orasanúr	308
Pudupácam	2,012
Triplicane	—
Mayilápúr	6,248
Total..	16,972

The number of actual cultivators is not given, and perhaps could not be ascertained. At present circumstances are so changed, that there are few, if any, inferior cultivators resident in the Madras villages. What remains of the village lands, not converted into gardens, is cultivated by hired labourers, sometimes engaged in one place and sometimes in another, and frequently more profitably employed as Coolies.

Tenth Question.

" What is the average annual value of meerassy right in proportion to the " produce?"

Eleventh

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* The number of inhabitants assigned by these statements to the Madras villages, is probably confined to the site of the *nattam*, as, if it were intended to include the entire population within the *bounds* of the villages, it must be much more considerable. Nearly the whole extent of Irungunam, Attapollam, and Triplicane, being covered with houses, the site of the ancient nattam could not be distinguished, and for these, therefore, the population is not stated.

Mr. Ellis's Meerassy Paper.

Eleventh Question.

" What is the average annual value of meerassy right in proportion to the " Revenue?"

Answer.

The following Abstract is taken from Mr. Place's terapadi statement of four maganams of the home farms, which include most of the villages now under this collectorate, and will shew the annual value of the meerassy right, including under this term the caniyátchi mányam, méreis, and the inhabitants' share of the total váram, in proportion to the produce and to the revenue at the period this account was prepared. The permanent settlement since made being chiefly founded on the results of Mr. Place's management, the present value of meerassy in these districts remains probably the same as here shewn.

	Grain.	Money.			Grain.	Money.		
	Measures.	Pag.	F.	C.	Measures.	Pags.	F.	C.
Total produce of the four maganams of the home farms in fusilies 1802, 1803, and 1804					41,08,331	38,575	40	0
Deduct:								
Cupatam and méreiof the inhabitants	1,15,175	1,081	16	21	7,14,654	6,710	2	21
Sundry méreis, Calvásam, Canangoes, fees, &c.	5,99,479	5,628	41	0				
Remainder					33,93,677	31,865	27	59
Deduct:								
Terapadi mányams	5,73,059	5,380	35	15	7,20,604	6,763	41	59
Sunnud mányams	1,47,545	1,383	6	44				
Remainder net produce					26,73,073	25,101	31	0
Deduct inhabitants' share					14,14,978	13,286	12	27
Remainder Circar share........					12,58,095	11,815	18	53

	Circar Share.			Inhabitants' Share.		
	Pags.	F.	C.	Pags.	F.	C.
Value of the net produce as above	11,815	18	53	13,286	12	27
Amount of thirty-seven váratundu,* villeitundu, ready money collections, &c.	added 5,025	12	15	deducted 5,025	12	15
The remainder actual revenue of the Circar and profit to the inhabitants from the várapet lands	16,840	30	68	8,261	0	12
Add value of the inhabitants' mérei to their profit	... ...			1,081	16	21
Add $\frac{5}{16}$ths of the total value of the terapadi mányams, as the value of mányams of the inhabitants, being the proportion which the amount of their mérie bears to the total value of the méreis	... ...			1,614	10	44
Total profit to the inhabitants, being the total value of the meerassy of the four maganams	... ...			10,956	26	77
Per centage of total value of the meerassy on the total produce	$28\frac{25}{64}$					
Ditto on the produce after deducting méreis, &c.	$34\frac{24}{64}$					
Ditto on the net produce after deducting méreis and mányams	$43\frac{41}{64}$					
Ditto on the value of the Circar share	$92\frac{45}{64}$					
Ditto on the actual revenue to the Circar........	$65\frac{2}{64}$					
Ditto on the nominal inhabitants' share before deducting the váratundu, &c. and the net produce	$52\frac{59}{64}$					
Ditto on the nominal Circar share before adding the váratundu, &c.	$47\frac{4}{64}$					

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* The principal item of the sum here deducted from the inhabitants, and added to the Government share is the váratundu, a deduction of ten per cent. from the customary váram of those who received sixty per cent. (Paracudis chiefly),

Mr. Ellis's Meerassy Paper.

These results, it will be observed, apply only to the case of meerassy land cultivated by the meerassidar. What the meerassy share is,* after deducting the charges for labour, seed, &c. when the land is held by paracudis, the statement from which this abstract is taken affords no data for calculating, nor could it be supplied by any information within my reach.

Twelfth Question.

" Is meerassy right ever sold?"

Answer.

Par. 1. I shall be particular in my reply to this question, as it is one of essential importance to the state and the people; and as I have reason to believe that the right of the latter to transfer landed property has never been duly considered, the opinions of some giving it by far too great a latitude, those of others placing it under restrictions which tend to annihilate it, I shall briefly examine; first, the *general law with respect to the transfer of landed property*, as laid down in those treatises within my immediate reach, which are considered authorities in this part of India; and next, the *special practice*, which has obtained in the districts in the vicinity of the presidency, *with respect to the transfer of meerassy right.* In corroboration of the opinions expressed on the latter subject, I have made a collection of the various kinds of deeds, bonds, conveyances, and agreements in use, in any manner connected with the incidents of ownership in land, a translation of which will be found in the accompanying Appendix. These documents, the peculiarities of which I have endeavoured to explain by a series of notes, will be found, also, to support and elucidate all that is stated in this paper on the subject of meerassy in general; indeed, documents of this nature are the best proofs of the existence of rights which are not always supported by positive law,† as it is impossible that deeds, conveying, limiting, extending, or transferring such rights, should in any country be in common use, unless the rights themselves were well known and generally recognized. The authenticity of all the documents translated it would be presumptuous in me to maintain, though I believe that this quality may be attributed to the greater number of them; but considering the purposes for which they are here used, absolute authenticity is not necessary to them. They are produced, not to prove the *fact* but the *thing*; not to prove the sale or mortgage of a property, but to prove that a property exists to be sold or mortgaged: and this is established as completely by a forged as a true deed, for

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chiefly), and of five per cent. from the vâram of those who received fifty-five per cent. (Brahmans chiefly). The villeitundu is a charge made on such inhabitants as had sold their grain by contract, being the difference between such contract price and the average retail price of the place: These deductions, under the general name of " Budethavees," were made only in the two first years (fusilies 1222 and 1223) to which the accounts, whence this abstract is taken, extend.

* This involves a question of considerable importance, which, did I possess the means, might properly be discussed here. As far as I am aware, the productive value of land in this part of India, affected as it is by ever-varying incidents, has never been investigated on correct principles, and consequently little is known respecting it; for though it is loosely stated, that, to render land valuable property, the Circar rent must not exceed thirty-three per cent. of the gross produce, it does not appear on what data this calculation is founded; while it is certain that in many parts of Southern India land is valuable property, though the Circar rent has not, for a long period past, fallen short of fifty per cent. In some manavári lands, watered solely from the heavens, thirty-three per cent. would, on an average of years, leave nothing to the cultivator, much less a surplus to the landlord, while in some áttupáchel, watered from rivers, and éri-pachel lands, watered from large tanks, seventy-five per cent., if the cultivation be free, would leave both a proprietor's income and a labourer's maintenance. Land which does this must be *valuable*, but it may not be *saleable*. Sale is not the criterion of value, for it is governed by considerations altogether distinct from the mere productive value of land.

† After diligent search, I cannot find in any work on Hindu law, text book, or commentary, any positive precept or injunction conferring on any description of persons *property in land*, though the existence of such property under a variety of terms, and for a variety of purposes, is alluded to in every page. The fact is, that the *thing* existed in India when the lawgivers of the country wrote, and it was evidently superfluous for them to prescribe what they found fully established: in treating, therefore, of inheritance and partition, they do not think it necessary previously to explain the nature of the landed property, but say generally;—Yajnyavalcya: " Over land acquired by " the grandfather, the father and son have equal dominion." Again, vrīhaspati: " Of property " acquired by the grandfather, whether moveable or *immoveable* (land, &c.) equal shares are " ordained for the father and son." And again, vyâsa: " A father and his sons shall have equal " shares of a house or of land, which has descended from ancestors." See also what follows in the reply to this question, respecting the sale of land and the several rights attached to the enjoyment of it.

for the forger will be careful to insert in it nothing that can destroy its verisimilitude, he will labour to give it every appearance of correctness, and scrupulously avoid every thing contrary to established form. Nothing, therefore, short of proving the whole of the documents contained in the Appendix spurious, can invalidate their evidence on the several points of meerassy right which they embrace.

GENERAL LAW.

2. It must be premised, that by law all sales of land, or other immoveable property, must be made in the form of gifts. Thus, in the vijnyánéswaryam, in commenting on the text which defines the description of persons without whose consent the gift, sale, of immoveable property cannot be made, the author quotes the following text: "There is no sale in immoveable property; "it may be mortgaged by consent." And he adds, as the final explanation of this and the preceding text: "Thus when sale is made, the sale of immoveable property must be made with gold and water, in the form of a gift: this is the meaning." In this doctrine the Saraswati-vilása coincides.

3. When, therefore, the word *give* is used in speaking of immoveable property, it includes *sell*. Thus, also, in Mr. Colebrook's Digest, page 108, Vol. II., it is said "*give*, having a secondary sense, without losing its literal meaning, comprehends *sale*, and the like."

4. Under the title Dattápradânicam, subtraction of what has been given, both of the vijnyânéswaryam and of the saraswati-vilása, among the sixteen persons who cannot give, and by consequence cannot sell, are enumerated the following in a quotation from Nárada: "By an infant, an idiot, one not "independent, a drunkard, a madman, the gift of land is no gift" (*i. e.* not valid. These words precede this quotation and are here understood.)

In explanation of the term "aswatantra," one not independent, the following additional quotation is made from Nárada. "Those who are not inde- "pendent are the whole of the people; but the Lord of the Earth is independent. "Disciples, also, are said not to be independent; but independence belongs "to the teacher. Women and sons are not independent, nor slaves, nor other "members of a family. The master of the family himself is not independent, "as respects that which has regularly descended from ancestors."

5. It follows, therefore, that as property which has descended from ancestors cannot be given, or, which is the same thing, sold by the master of the family without the consent of his children; as women, sons, slaves, and others, dependents of a family, cannot dispose of any property without the consent of the master of it, so, also, the people cannot alienate land without the consent of the lord of it.

6. This doctrine is further illustrated and is found in the Tercapanchananiyam,* as will appear by the following extracts from Colebrooke's translation. In page 115, vol. ii, the two preceding verses of Nárada are quoted with others; and in explaining what is intended by the terms dependent, the commentator says (page 116) "all subjects residing *with the king's assent on* "*land owned by him* are occupied in the acquisition of wealth: with his assent "they may possess land, and if it be seized by another, the king shall compel "him to restore it; therefore it is proper that they should make gifts or sales "with his assent."

7. The words underscored in the translation are in the original "Ráj'ánuma- "tàvéva tat swámicáyàm b,humau:" the last of which, rendered by "land "owned by him," the king, might be translated, "*land under his dominion*;" for the words "Rajáswamica b,húmi" may have either of these acceptations, or, to speak more correctly, are equivalent; for, according to this author, as will be presently seen, there is a double property in land, so that the king *owns*, jointly with the cultivator, all land over which he *has dominion*.

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* Though this work cannot be received as authority in southern India on any disputed point, the doctrine it follows belonging to a school of law very different from that which is here prevalent, yet on points not disputed it has equal weight with any other modern compilation. In considering this subject, I have referred chiefly to it, because, being easily accessible, the correctness of my statements may be readily verified.

8. This is under the title " Unalienable property,"[*] subordinate to the general title, " Subtraction of what has been given.[†]" In the subordinate title, " On void gifts,"[‡] reference is made to the same or similar texts, and the doctrine above stated confirmed. Thus, in page 189, Vol. II, it is said: " All " subjects are dependent (XV. 2.) Land, or the like, given by subjects, with " the *king's consent*, is a valid gift; so, if a corrody be granted by a wealthy " man, the gift of it, with his assent, is valid."

9. The commentary, then, proceeds to explain the law with respect to other dependent persons, namely, pupils, sons, slaves, and the like; the gifts or sales of all dependents, without the consent of the persons their superiors, are considered equally invalid (see pages 190 and 191, vol. ii.).

10. Again, in page 161, vol. ii, part the first, under the title of alienable property, &c. subordinate to the general title above noticed, the legal mode of conveying lands is thus declared: " Land is conveyed by six formalities, by " the assent of townsmen, of kindred, of neighbours, and of heirs, and by the " delivery of gold and water."

The commencement of the commentary on this text is: " Literally 'of the " town' meaning the rational inhabitants of the place. 'Kindred,' persons " who might eventually be entitled to the heritage after the giver's male issue, " namely, daughters sons and the rest. 'The lord,' the king, or his substi- " tute, or any king's officer employed for the purpose, &c. &c. By 'lord' is " meant the king; his assent is required, because subjects are dependent " (XV. 2.—this reference is to the text above quoted). In a gift of land, " the assent of him by whose will it is held, and by whose favour the encroach- " ments of others is prevented, is indeed proper," &c. (See the whole.)

11. The original of the text above translated " Land is conveyed," &c. is as follows: " Gramas swájnyati *sámanta* dáyad'anumaténa cha hiranyódaca " danéna shab,hir gach, hati médinì." Here it will be observed, that the third of the six descriptions of persons, required to be present to render valid the conveyance of land, is " samanta," which word Mr. Colebrooke in translating the text has rendered " *neighbours*," one of the senses it bears, while in the commentary he has twice rendered the same term by the word " lord," the meaning given to it by the author, who explains it by the corresponding term " king," and which in this text it undoubtedly bears, for the repetition of a word signifying neighbour after " *town or townsmen*" has been mentioned, would be manifest tautology.[§]

12. The law, as thus stated from the Saraswati-vilásam and the Jagganâtha Panchânaniyam, which makes the consent of the king necessary to the legal conveyance of landed property, is corroborated by other codes. The proprietary right of the subject is probably better defined in the province of Malayala, or Malabar, than in any part of India. Various modes of transferring land by lease, mortgage, assignment, &c. by which the right of the original proprietor passes on by degrees to the lessee, mortgagee, or assignee, until it is at length confirmed to them in full property, are in constant practice, and the form and substance of the several deeds fixed by immutable rule. The final deed, by which the proprietary right is conclusively transferred from the Jenmacar, or hereditary proprietor, is called atti-péray-nir. In the Vyevehâra-samudram, a law treatise written in Malayala verse, the principles of which are professedly derived from the text book of Nârada, though the details are founded on the practice of the country, is the following verse, stating the incidents necessary to give validity to the deed atty-pérây-nír: " When one takes from another " the Jenmam (proprietary right) by the water of obligation, the prescribed law " is, that according to an excellent rule, there should be six persons present; " namely, people of pure cast, relations, a son, the scribe of the king, and peo- " ple connected with the parties: unless these here mentioned are present, no " portion of land must be bought."

13. The consent, or at least the knowledge of the king, is here clearly necessary to give validity to the final conveyance of land in the province of

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[*] Adéyam. [†] Dattàpradànicam. [‡] Adattam.

[§] The Dherma 'Sastram being considered a divine revelation, the commentators never allow that tautology can be inferable; when it is undeniably shewn the passage is rejected as spurious.

Malabar; and as the same rights, though not so clearly defined, prevail in this part of India, it must be inferred that it is necessary here also. Inference, however, is not necessary when facts can be adduced, and a reference to the deeds by which lands are customarily transferred, all evidently founded on the precepts of the law, both in form and substance, will shew that this is actually the case. Thus in the regular craya-sâsana, given when land is sold without reservation, the act is formally stated to have been performed in the presence of the prince, or the officers of the prince, mannaler, and of the people, maneicolaver. The following quotation from a craya-sasana, passed by Anudarayappa Mudelyàr, for three-sixteenths of the village of Sirudeiùr, to Vencatachela Chettiyàr, in the year of Salwahana 1704, or A. D. 1780, will establish what is here stated: " The price having been settled at thirty-eight star pagodas, in " the current coin of the day, in the presence of the rulers of the land, man- " naler, and the householders, maneicolaver,* I have, for these thirty-eight " pagodas, written and given this bill of sale for my three-sixteenths share of the " village of Sirudeiyùr, the superiorities and privileges thereto appertaining."

14. The reason of the consent of the king being necessary to the legal conveyance of immoveable property is founded, according to what precedes, on the inherent dependence of the subject. There is another light, however, in which the question may be considered, arising from the nature of landed property; for land admits of being enjoyed by more than one person at a time, and may, therefore, be possessed at the same time by the king and by the cultivator, by each according to his specific rights.

15. Under the title of " sale without ownership,"† commencing in page 460, vol. i, the author of the Jaggânatha Panchânaniyam demonstrates that this joint right of the king and subject does actually exist. The argument is supported by a variety of texts, and the conclusion drawn at page 472, Vol. I, is expressed in Mr. Colebrooke's translation in the following words: " Is the earth unowned if the king have no property in it? If it be alleged " that the soil is not unowned, since the subject has property by occupancy, " it is asked, cannot the king occupy land? The king may also have property " in the land by occupancy: therefore the right, both of the king and the sub- " ject, in the soil, is proved upon the concurrent opinions of Chandreswara, " Sri Chrishna, Tercâlancâra, and many other authors.

" Property must be discriminated by occupancy: thus if another invade the " land occupied by subjects, the king opposes him, and the land is occupied " by subjects, with the king's consent," &c. (See the passage).

" The subject's property in the soil is weaker than the king's, for the subject " is weaker than the king; but it is founded on the reason of the law and on " settled usage: therefore the land ought not to be sold by the king to " another," &c. (See the passage).

On the concluding words of the last sentence it may be observed, that as the property of the king in the soil is here declared to be stronger, and that of the subject weaker, if the king cannot sell the land, *à fortiori*, the subject cannot. But from what follows it is evident, that though neither can dispose of the whole property, either may of his right in it; the king, from his inherent independence, without the consent of the subject; the subject from his inherent dependence, with the consent of the king.

16. The joint property of the king and the cultivator in the soil is again adverted to in commencing the title " partition of patrimony,"‡ where Jagganâtha Tercapanchânana enters into a disquisition on the nature of property in general, and the investiture of it by heritage in the relations of the deceased owner. (See the whole passage, from page 502 to 520, vol. ii, Colebrooke's Digest.) He ends with the following example and conclusion, as to the existence of concurrent property in the same thing. " When a principality is sold, " the prince has property entitling him to receive revenue; but the property " of the occupant, entitling him to enjoy the produce of the land, subsists in " full force. When the produce is sold by the occupant, the purchaser ac-

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* This terms includes the Meerassidars and all the resident inhabitants of the village.

† Aswami-vicrayam.

‡ Dâya-bhâga.

"quires a right to enjoy it, but the king retains his title to receive revenue. "Hence, he who cultivates land for which he pays revenue to the king, and "who enjoys the produce obtained from that land, is acknowledged to possess "property as cultivator of the soil; if he sell the land, the purchaser acquires "similar property, in right of which he enjoys the produce after paying revenue "to the king. The cultivator is not destitute of ownership; for that would "not be consistent with practice. Consequently various concurrent rights to "one and the same thing being admitted, it must be established, that property "is an impediment to other property of the same nature." This has been also stated by 'Sri Chrishna Tercálancára, in these words: "for those two "concurrent rights of the same nature are incompatible."

The meaning is, that there cannot be two concurrent rights of the *same* kind, but there may be two concurrent rights of a *different* kind. The rights of two princes in the same territory cannot concur, nor can the rights of two cultivators in the same extent of soil; but the right of the prince being of a different kind from that of the cultivator, may be, and is, concurrent with the right of the cultivator in the same land.

17. From what has been said in the preceding paragraphs, the conclusion is, that by the old law, though land might be temporarily transferred by mortgage, or permanently by gift, it could not be sold; that, according to the interpretation by the commentators of the ancient text, the sale of it is allowed, the word "dánam," *donation*, being construed to signify any act of divestiture; and that, from the right of superiority inherent in the king, and the concurrent ownership which he has in all lands cultivated by his subjects, the sale cannot be made without his consent, implied or direct.

18. This is the settled law of the case. I shall proceed to shew the practice prevalent with respect to the sale of meerassy* in the districts adjacent to this presidency.

SPECIAL PRACTICE.

19. Meerassy right has been always, and is saleable in the villages of Madras; but in those held in pasung-carei, or samudayem, joint proprietary, the *land*, strictly speaking, is not transferable. But it is the indivisible right the meerassidar possesses to a share in the mányams and méreis, to the cultivation of várapet, to the enjoyment of the nattam and back yards, the wastes, roads, wells, watercourses, &c. within the precincts of the village, that he can transfer by sale, gift, or mortgage. For example, if a village be divided into sixteen shares, and an individual hold half a share, he is entitled to one-thirty-second part of the annual produce of the cániyátchi-mányams and méreis. Of the total productive várapet lands he must provide for the cultivation of one thirty-second part, and participates to that extent in the total profits from them. One thirty-second part is his share, also, in all advantages derived from forests, wastes, and water; and, in fine, he has an interest equal to one thirty-second part in all profits belonging to the village, tangible or intangible, and it is this interest,† and this only, that he can transfer. The person to whom he transfers it becomes, on the formal completion of the act, a meerassidar of the village, and assumes the station in the community the transferer has vacated. It has been shewn, that by law landed property, and all rights connected with it, that is meerassy, can only be transferred by written deed, accompanied by certain prescribed formalities, tending to give the act general publicity, and with the consent

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* The Sanscrit term *st,hávaram,* which occurs in the foregoing quotations, literally *immoveable property,* agreeing with the expression used by our lawyers, *real* property, and contradistinguished to the term *jangamam, moveable* or *personal property,* would seem to have essentially the same meaning as the word *Mírási,* and to include all inherited property.

† The eight incidents of ownership in land are stated in the following verse.

1 2 3 4 5 6
Nid,hi nicshépa páshánam sidd,ha sádhya jalánwitam
7 8
Acshiny' àgámi samyuctam ash'ta-b,hógá samanwitam.

1, *Treasure trove.* 2, *property deposited* in the land not claimed by another. 3, *mountains, rocks,* and their contents, *mines, minerals,* &c. 4, *all land, &c. yielding produce.* 5, *all produce* from such land, &c. 6, *rivers, tanks, wells,* and all other *waters.* 7, *all privileges actually enjoyed.* 8, *all privileges which may be conferred;* these are expressed by the general term *ashta-bhógam, the eight rights* enjoyed by the owner of land.

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consent of six stated descriptions of persons;* accordingly it appears from the old bills of sale drawn in the villages of Madras, which always transfer a share, shares, or part of a share, never a particular spot of ground, that the requisitions of the law were satisfied by putting up to auction the meerassy right to be transferred. This proceeding enabled all persons concerned to maintain the rights given them by the law, and when observed, was sufficient to legalize the transfer. In case of private sale, however, the consent, implied or direct, of the six descriptions of persons whom the law considers as interested ought to be obtained, before any transfer of landed property can be made. By the custom of the country, the bill of sale must be drawn by the Curnum of the village; it must be witnessed by two or more creditable persons, and countersigned by all, or at least by the principal Meerassidars; it must state the exact share transferred (or, when land and not right is sold, the boundaries towards the four cardinal points, sometimes, also, it shews the measurement and produce); it must contain a distinct date, and the name of the reigning prince,† and one or more of his predecessors; the persons of the transferrer and transferee must be clearly designated by the insertion of their father's name, their caste, tribe, and place of residence; and the transfer must be regularly recorded by entry of the new Meerassidar's name in the pangu-mâlei register. It is not here meant to deny that a particular spot of ground in a samudâya village may be transferred to a stranger without conveying to him meerassy right, but when done it must be by the consent of *all* the Meerassidars, and with the permission of the Sircar. Such transfers have frequently taken place in latter times, and have become customary in the villages of Madras, but the right is *not* inherent in the Meerassidar. When ground is sold independently of meerassy it must be várapet, or waste land. Mânyam land, whether belonging to the Meerassidars or the village officers, and lands entered in the terrapadi under the head of nattam and perumbôc, are in no case transferrable by *direct* sale; they may, however, be transferred indirectly by exchange: for example, if it be intended to dispose of a part of the cániyâtchi, or inhabitants, mânyam, its extent, produce, and value is ascertained, and a portion of the várapet land equivalent to it is assigned to the holder of the mânyam, who receives the price agreed on from the purchaser, and the latter becomes answerable for the Circar revenue payable on the várapet land thus converted into mânyam. The deed under which this exchange is effected is called parivertanei-chittu, *deed of conversion*, and is in very common use at Madras; for though certificates free of quit rent have been issued for many of the mânyam and nattam lands of the villages of Madras, by which they have become transferrable property, the people themselves are averse to a direct and absolute transfer of such land. It is also to be observed, that though the lands constituting official mânyams are not transferrable by direct sale, gift, &c., official meerassy is. I am not aware that there exists any instance of such transfer of cável meerassy, but many instances might be adduced, and some will be found in the Appendix, in which the curnum meerassy and the meerassy of the village servants, of the Panjágen, ironsmith, carpenter, &c. have been so transferred. Such transfers are, however, not common, and I should doubt whether they would be complete without the direct consent of the Sircar first obtained, especially as regards the Curnum, as the public interests require that this office should be filled by a competent person.

Thirteenth Question.

"How many years purchase of its annual value is meerassy right generally "sold for?"

Answer.

Local circumstances have continued to increase the value of land in the vicinity of Madras so greatly, that to state the prices now given could lead to no judgment of the value of meerasy generally or particularly; but a reference to

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* See the preceding text.—"Land is conveyed by six formalities," &c.

† Bills of sale and other deeds drawn during the government of the Vijayanagara kings, and those even in which their names have been used long after their dominion ceased, contain a strangely fulsome eulogium on them. Some commence with Culôttunga, or some other of the Shôzha princes, panegyrize Chrishna Ráya, pay homage to Aurengzêbe, and end with complimenting the Honourable Company.

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to sales made in former times may enable an opinion, more or less correct, to be formed on the subject. From an old bill of sale, passed by Peria Mudeli, Meerassidar of Tondiyárpett, to Tiyágapa Mudeli, it appears that a moiety of one of the ten shares (careis) into which the village was divided, or one-twentieth of the whole, was sold by auction, in A. D. 1726, for fifty pagodas. The soil of this village is mostly salt and sandy, and being capable, consequently of little agricultural improvement, their productive value must have always remained stationary; moreover, not being calculated for the formation of gardens, the greater part, if not the whole, continued unalienated from the date of this bill of sale, until the formation of Sámi Naic's settlement. On reference to Mr. Place's terapadi statement for fusilies 1202, 1203, and 1204, it appears that the average share of the inhabitants of the total produce of tondiyárpet in the last of these years was worth Star Pagodas 414 19 53, one-twentieth of which is Star Pagodas 20 32 39; the sale above-mentioned, therefore, was, according to this calculation, effected at about two and a half years' purchase. From another bill of sale passed nearly at the same time, (in A. D. 1722) by Arjuna Mudeli, for one-third of a carei, or of a tenth share of the same village, it appears that the price paid was exactly the same as for the half share sold by Peria Mudeli, Pagodas 50, which acccording to the total value of the meerassy produce, deduced as above, was nearly at the rate of four years' purchase. The productive value of meerassy must be compounded of the value of mányams, méreis, and other privileges, the extent and nature of the soil of the várapet lands, advantages of irrigation, and the share customarily taken by the inhabitants, each of which varies in a greater or less degree in every village: but it must be observed, that, generally speaking, the last circumstance, which is regulated by the others, has a more direct influence than any of them on the profits of agriculture, and consequently on the value of meerassy in villages, for where the mányams, &c. are large, or where the várapet land is extensive and of a good soil, or where water is abundant and irrigation easy, the share of the inhabitants is lower than where the reverse of these is the case: this tends to equalize profits and to counterbalance natural and artificial advantages. It is evident, from what is here stated, that the produce and rate of the inhabitant's share being given, the productive value of the meerassy of any village must in ordinary cases be known. The considerations which govern purchase value are very different, however, from those on which productive value are founded. Purchase of land is only one of the many modes of vesting capital, and the purchaser, looking only to the ultimate profit, takes no account of subordinate circumstances, of the quality of the land, or the rate of taxation on it; as, if an equal income be afforded, it must be the same to him whether it be derived from ten canis of good and lightly taxed land, or from a hundred canis of bad and highly taxed land.. Purchase value is compounded of productive value, the value of money ascertained by the rate of interest generally prevalent, scrutiny of tenure, and certainty of produce. Of these, productive value and the rate of interest must be the foundation of every calculation, the other two are incidental.* In a country where, as in India, the legal rate of interest is twelve per cent., that is, where a certain income of one hundred and twenty can be secured by the loan of one thousand pagodas, it is clear, that a person will not invest this sum in property, the income from which is liable, from any cause, to fluctuation or hazard, without obtaining a higher rate of interest, and consequently a greater income to cover the risk; in other words, he will not buy land at eight and one-third years' purchase. The meerassy right may, in many districts, under the existing laws and our increasing knowledge, be now considered a stable tenure; but the purchaser will long be directed by appearances rather than realities, and by a remembrance of past insecurity rather than by a reliance on present security. Produce and its value in this part of India depends so mainly on season and on incidents so various and recurring, that, except from lands watered by rivers, or from those on which more than the ordinary labour of agriculture is bestowed, as gardens and grounds watered by wells, it

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* Incidental as regards the calculation only; for, in fact, security is the principal thing considered in the investment of money. In England, during war, when large sums are annually borrowed, and the national credit is in consequence comparatively impaired, the security of land is preferred to that of the funds and the value of it rises; during peace, when no money is borrowed, and the national credit is exposed to no danger, the security of the funds is preferred and the value of land falls.

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it must be considered, in both its kinds, wet and dry, as more uncertain than in other climates. These circumstances considered, I think that, at most, landed security must here be reckoned at one-third less value* than money security, which will reduce the value of meerassy right in common lands to about five and a half years' purchase.† The sales above noticed in Tondiyárpet were both made at rates within this, and I am of opinion that it will be generally found that hitherto sales of meerassy have been rather below than above it.

Fourteenth Question.

" What is the greatest, the least, and the average annual value of the " meerassy of one Meerassidar?"

Answer.

The extent of the meerassy lands in the villages of Madras has been so much reduced by repeated alienations, that to state the greatest, least, and average value of the land now remaining with one Meerassidar would afford no answer to this question When the sale, of which I have made mention in the preceding answer, took place, the village of Tondiyárpet was divided into ten careis or shares, of which five shares, or one-half, valued according to the total valuation before stated, at Star Pagodas 207 9 65, were jointly held by Muttayapa and Perei-tombi Topa Mudeli: two shares, or one-fifth, valued at Star Pagodas 82 39 74, were held by Varadapa Mudeli; one share, or one-tenth, valued at Star Pagodas 41 19 77, was held by Ayama Mudeli; one of the same value by Viranen, and another by Peria Mudeli The average annual meerassy of one Meerassidar was, therefore, in this village Star Pagodas 25 40 48, though, as above shewn, the actual division was very unequal. The average annual value of meerassy in the four magánams of the home-farm villages, when the terapadi accounts were taken by Mr. Place, in fusilies 1202, 1203, and 1204, will be shewn by the following Statement.

Magánam,	Number of villages in each magánam.	Number of Meerassidars.	Total value of the meerassy of each magánam in fusilies 1202, 1203, and 1204.	Average value of ditto for one year.	Average value of the meerassy of each Meerassidar for one year.	Average of do. do. for the four magánams.
			S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	Pags. F. C.
Trivettúr, ...	7	51	3,602 9 70	1,200 33 22	23 24 38	16 2 76 ‡
Codambácam, ...	6	71	3,341 41 69	1,113 43 76	15 31 3	
Nungambácam, ...	7	54	1,774 31 70	591 25 50	10 42 78	
Connúr, ...	8	53	2,237 33 28	745 41 9	14 2 25	
Total of the home farms	28	229	10,956 26 77	3,652 8 77	—	

In the statement entered in the reply to the eighth question, the shares enjoyed by the Meerassidars in the Madras villages, and the value previous to the great alienations which have now taken place, is shewn as far as it can be ascertained: from this it appears that the greatest annual value of the meerassy of one Meerassidar was ....Star Pagodas 51 40 63

The lowest 2 12 86

The average 29 35 27

Fifteenth

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* This is wholly hypothetical. The actual value of landed, compared with money security, varies probably in every district, and could only be ascertained in any by a careful examination of the recent sales of meerassy which have taken place within it

† Purchase value of land, when the rate of interest is twelve per cent. and landed and money security equal ....$8\frac{1}{3}$ years.

Deduct one-third, being the stated difference between landed and money security ....$2\frac{7}{9}$

Purchase value of land in India........ $5\frac{5}{9}$

‡ This appears a low average; in it, however, is included only the value of the produce of the mányam and várapet lands, and of the méries of the Meerassidar, who besides enjoys a share of the gráma-shelavu, of the ready money fees collected from chittis and others, of the sale of fresh-water fish, the profit from topes, gardens, and back-yards, &c. Besides, it will be found, that in many villages there are one or two great proprietors, who have the management of the lands, and take the greater portion of the actual agricultural profits, and that the lesser proprietors procure an additional subsistence by labouring as Páyacáris in other villages, or by some occupation distinct from agriculture.

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Fifteenth Question.

" Do Meerassidars attach any other besides a pecuniary value to their " meerassy ?"

Answer.

Exclusive of all pecuniary consideration the Meerassidars attach a high value to their meerassy. The receipt of the swámi-bhógam, or tunduváram, &c.[*] from the Paracudis and others are real superiorities, the possession of which must be grateful to human vanity, which must, also, be flattered by the lead they take in the festivals and all other concerns of the people, and the precedence which is always readily allowed them. The possession of meerassy is evidence, also, of the antiquity of family, and it confers considerable personal credit, the security of a Meerassidar being more readily taken than that of any other person.

Sixteenth Question.

" Where there is no meerassy right, is there any other tie by which particular " individuals are attached to particular fields, and what is it ?"

Answer.

There is no tie by which individuals are attached to particular fields in the villages of Madras distinct from meerassy, but there are tenures subordinate to it, some permanent and others not, by which they are so attached. The foreign or corrupt term *páyacári*[†] is used to designate persons who cultivate land of which they do not possess the meerassy. These are of two descriptions, *Ulcudis*, or fixed cultivators, and *Paracudis*, or strange cultivators. The latter have no pretensions to meerassy or any other property. If established in the village by the Circar, they have only the right of cultivation from year to year, unless cowle have been given to them, or they have entered into agreements (udenpadicai) with the Meerassidar for a longer period, after which all right of continuance ceases : they are, therefore, either tenants at will, or tenants under special agreements. In either case they pay the Circar share, and should render the tunduváram, or landlord's dues, to the Meerassidar ; the produce of their fields, also, in common with all the várapet lands of the village, is liable to annual deductions on account of cuppatam and cáni-mérei, fees to the Meerassidars, and sundry mérels, cálvásem, and other fees to the several village officers and servants. The *Ulcudi*, on the contrary, holds his lands in a subordinate species of meerassy, and possesses them, not in absolute, but in definite property ; for though he cannot transfer them by sale, gift, mortgage, or otherwise; yet he cannot be removed from them, and they descend, like the cániyátchi-meerassy of the village, to his posterity. He pays the Circar revenue, the tunduváram, often no more than a peppercorn, and all dues rendered by the Meerassidars and Paracudis, but he receives none. The right of the Ulcudi has been compared by competent authority (Mr. Place) *to copyhold*, and of all the several modes of holding land prevalent in Southern India, it is, indeed, the only one that bears any striking resemblance to the tenures of England. The Ulcudi-Páyacáris have in many places, by gradual encroachment, succeeded in placing themselves in possession of the whole várapet of the village, and not unfrequently in usurping the meerassy right. There is a remarkable instance within the limits of Madras of complete usurpation, in which the Grámani Páyacáris of the village of Tondiyárpet, after the continued contention of half a century, have established themselves in possession of the whole meerassy, though, under a decision of the Supreme Court, their right has been negatived, and they are liable to ejectment on further process. Some of the lands in the village of St. Thomé, held in arudi-carei or severalty, are in the actual possession of Ulcudis, while the meerassy right in them is claimed by the representatives of the former Meerassidars. An instance lately occurred, in which an attempt was made to oust the Ulcudis, in consequence of a bill of sale executed by the sheriff, by the connivance of the claimant of the meerassy ; as such sale, however, would only convey the superiorities, namely, the tunduváram, cáni-mérei, cáni-mérei, calpadi, &c., and *not* the land, I resisted the attempts of the purchasers to disturb the actual tenants, and shall maintain them in possession until the case be decided by law. Besides the tenure of the permanent and temporary Páyacári, there are others by which lands are held of the Meerassidars, jointly or severally, under mortgages and assignments of various descriptions, some of which are and some are not in common use. To enter into a particular description of these, though not a difficult task, as the inquirer would readily obtain information on the subject through various channels, is foreign to the general nature of the questions to which I am replying; I shall, however, advert to a mode of holding, formerly very common within the limits of Madras, and which has in some instances been specifically recognized and confined in the grants of Government. I allude to that singular conversion of property by which a Meerassidar in an arudi-carei village* makes over the possession, right of transfer, and all other meerassy privileges, to a stranger, and constitutes himself a permanent Páyacári, by retaining the right of cultivation and the customary share of the produce. Ground† is frequently assigned in this mode for the formation of gardens, and the assignee pays the Government revenue, but neither tunduváram or méreis. In this case the privilege of preemption vests in the Meerassidar, and if the occupant abandon the ground, he resumes in full his original right.‡

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[*] A variety of small fees in kind and money are paid to the Meerassidars, both by the cultivating and resident inhabitants of their villages.

[†] This term is said to be derived from the Persian words " pay *the foot*, and karidun, to *labour*, or kesht-car kurden, to *cultivate* ;" the proper Tamil term is payercudi or payercaren, from *payer*, cultivation, and *cudi*, *an inhabitant*, *caren*, *a person ;* from the latter of which it is probably corrupted.

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* In pasung-carei villages, also, if by the consent of *all* the Meerassidars.

† An extent of ground within the village of St. Thomé, originally granted to Mr. Fallowfield, is held in this manner; the right of the Meerassidar to the cultivation of it being recognized and confirmed in the grant.

‡ No distinction having been made, on the introduction of the permanent settlement into the jaghire, in which the rights of meerassy have always prevailed, between the pottahs to be given by the Mutahdars to the several descriptions of landholders, whether Meerassidars, Ulcudis, Paracudis, or others, the provisions of Regulation XXX, 1802, have, in this district, from the contending pretensions of the several parties interested, become almost nugatory. The Mutahdars, whose wish it has been to rid themselves, as much as possible, of the *inconveniency* of the meerassy claims, have carefully avoided giving any instrument tending to confirm them, while the Meerassidars with equal pertinacity have refused to enter into any engagement that appeared to compromise them, and have regarded with extreme jealousy pottahs given to any description of Páyacáris, as involving an infringement of their indefeasible rights. By Section 10 of this Regulation, power is given generally to "proprietors" (thereby meaning Zemindars, Mutahdars, and others receiving the Circar dues) "and farmers of land," "to grant the lands of" "under farmers or Ryots," refusing "to exchange mutual engagements in writing," "to other persons;" an enactment which would seem to place the Meerassidar at the mercy of the Mutahdar, though this has not been actually the result, as it has not been considered in practice to entitle the latter to any exertion of authority incompatible with the law and custom of the country. This, there can be no doubt, is the legal construction; for as the legislature in England have confirmed to the natives of India the administration of their own laws, and as Clause first, Section 16, of Regulation III, 1802, expressly declares that "In all suits regarding *succession*, *inheritance*, marriage and caste, and all religious usages "and institutions, the Hindoo laws, with regard to Hindoos, are to be considered as the general "rules by which the Judges are to form their decisions," no enactment can be construed as affecting the rights of cániyátchi or meerassy *(inheritance)*, connected as they are with the general law and established usages of the country, unless they are therein expressly noticed and deliberately abolished All the authority, therefore, which, under this interpretation of the law, the Mutahdar can exercise over any under-tenant or Ryot holding his land in meerassy tenure, who may refuse to exchange written agreements, must be confined to granting the land to Páyacáris for the current season, and this act can extend to the várapet land only, no power being given to the Mutahdar over the mányams, méreis, or any other meerassy privileges. At the expiration of any season within the period limited by law, as already explained, the Meerassidar would be entitled to recover possession of the land of which he had been thus deprived, on consenting to exchange written agreements, and to conform to the general provisions of the Regulation. In adapting, in A.D. 1802, the Regulations which had been framed for the provinces under the Government of Bengal, to those under Madras, the laws, customs, and religion of which differ from each other in many respects as much as those of any two kingdoms in Europe, sufficient attention was not paid to the peculiar institutions of the latter This defect, the remedy for which, however, the Regulations themselves provide, whether proceeding from erroneous views respecting these institutions, or from a want of that knowledge which further inquiry and a more extended acquaintance with the local languages have enabled the service to obtain, is no doubt to be lamented; but its effects in practice have not been so mischievous as some have anticipated. The inference drawn, for example, by a writer, whose authority is always entitled to respect, and whose opinions have had, as they deserved, great weight, that the Regulations tend to destroy the proprietary right invested in the Meerassidar, the Pottah Regulation especially, by giving an undue preponderance to the newly created right of the Mutahdar (see page 174, chap. v. of Colonel Wilks's Historical Sketches of the South of India) is not supported by the result, and the proof of this is afforded by the fact, that the meerassy property of the jaghire, maintained by various decisions of the courts acting under these Regulations, continue, after the lapse of fifteen years from their introduction, in the hands of the original holders.

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Seventeenth Question.

" Where there is no meerassy right, has it been usual for the Ryots to remove " from one village and from one part of a village to another part, and has their " removal depended on their own choice or on that of the Collector ?"

Answer.

The Paracudi-Páyacári may quit his lands, if there be no agreement, at the end of the year, or otherwise at the end of his term, and take others in the same or another village. If an Ulcudi-Páyacári quit his land, he loses by the act his meerassy (hereditary right of occupancy), and the land reverts to the Cániyátchi Meerassidars. Lands held by mortgage or in assignment must be valuable, and it is not probable, therefore, that they are ever abandoned.

(Signed) F. W. ELLIS,
Collector of Madras.

Translation of Answers to the Questions enclosed in Mr. Secretary Hill's Letter to the Board of Revenue, dated 2d August 1814, by B. Sancaraya, late Sheristadar to the Collector of Madras.

First Question.

" How has meerassy right hitherto been recognized and respected, where " Meerassidars were not the renters ?"

Answer.

The well-informed say, that when Tonda-mandalam[*] was first settled, the meerassy, known by the name of cániyátchi,[†] was conferred on the inhabitants, to establish in them proprietary right,[‡] and that from that time they have continued uninterruptedly to enjoy it. Whatever person, not a Meerassidar, takes in farm meerassy land of this description, must employ the Meerassidars in the cultivation of it, and cannot cause it to be cultivated by Páyacáris.[§] It is customary, however, when the Meerassidars are not able to carry on the cultivation, to employ either the Ulcudis[§] belonging to the village, or Paracudis ;[§] but when this is done, the sótantrams,[||] and tunduváram[¶] are rendered to the meerassy inhabitants from the lands so cultivated, according to their respective shares. Within the limits of Madras the practice here stated has always existed with respect to cultivated lands on which no houses are erected ; but since so great a number of houses have been built, and roads and gardens formed, the receipt of a monthly or yearly rent has become usual. On this account, and from the issue of certificates for land, the right of cániyátchi has been obliterated; however, in some arable lands, and in such only, the meerassy still continues to the Meerassidar, according to ancient custom.

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[*] The boundaries of Tonda-mandalam are generally stated to have been from the northern Pennar to the southern river of that name, now called the Gúdelam (the river of Cuddalore), and from the sea to Nandi-Droog ; these, however, were not the original boundaries.

[†] Cániyátchi, in its general sense, is the native term for which the foreign word meerassy has in latter times been substituted. In the districts to which these answers more particularly apply, it is restricted to mean the mányams, cuppatams, and other special privileges of the Meerassidar, considered as the symbol of their proprietary right in the soil.

[‡] In the original *Uzhavadei*, which agrees with meerassy or cániyátchi, used as a general term, as a person may say indifferently, " I hold meerassy, or cániyátchi, or uzhavadei, in such a village."

[§] Under the general term Páyacári, as used in revenue proceedings, but more properly Payercudi, are included the two descriptions of *free* cultivators, denominated *Ulcudi-Páyacáris*, cultivators inhabiting the village, who by long residence have established a right to reside in it, and to cultivate a certain portion of its lands, rendering the superiorities to the Meerassidars ; and *Paracudi-Páyacáris*, foreign cultivators, who have established no such right, but are liable to be removed at the end of the year for which they have engaged.

[||] Sótantram (properly swatantram, Sanscrit, from swa, *own*, and tantram, *will)* is a general term, which includes all the meerassy privileges; but it has, in different places, different acceptations. In Tonda-mandalam, connected with the word *dittam*, it means especially certain fees received by the Meerassidars in the straw before threshing, and differs in this respect from the cuppatam and mérei, as these are taken after the grain is threshed.

[¶] From tundu, *a piece cut off, a bit, portion*, and váram, *fixed share of the produce*, as taken either by the Circar or the Meerassidar. This term is often used synonimously with the Sanscrit word swami-bhógam, *the portion enjoyed by the Lord ;* but there is a practical distinction, tunduváram being a certain per centage of the cudiváram, fixed by custom or agreement, rendered by the Páyacáris from the produce of all lands cultivated by them to the Meerassidars, sometimes in grain, sometimes in money, and swami-bhógam being the rent paid for land held in farm from the Meerassidar for a fixed period.

Second Question.

" Does meerassy right extend to waste land?"

Answer.

As waste lands are included in, the gráma-taram,* all such lands have been considered to appertain exclusively to the Meerassidars. All lands comprehended under the terms nattam,† eri,‡ perambócu,§ and tarisu,‖ if the village be held in joint shares have always been enjoyed in joint shares; or, if not held in joint shares, then in severalty, according to the pangu-málei¶ accounts. Sometimes, however, when the Circar is desirous to give to any one in serva-mânyam** tenure, either the whole of a meerassy village, or the waste lands, or any extent of ground within the limits of the village, the value of the proprietary right therein is paid to the Meerassidars, and the land becomes serva-mânyam. If the proprietary right be not so purchased, then the holder of the mányam is entitled only to the mél-váram;†† if the Meerassidar should refuse the price offered, his consent must be obtained or an exchange made for other ground. This has been practised in the Shózha country, in the villages of Nedamangalam and Callanei, and many others. Thus, also, as the inhabitants hold meerassy in waste lands entered in the tarapadi accounts, if hills are found within the tract to which these extend, the Meerassidars must be considered to be entitled to cániyátchi in them. In this manner, I understand, meerassy in hilly or rocky ground is vested in the Meerassidars of the two villages of Pallavaram and Adeiyalachéri, in zillah Chingleput, and in some others besides. Moreover, in all dána-patrams‡‡ and pangu-vicraya-chittus,§§ the terms used to signify the rights conveyed are jala,‖‖ taru,¶¶ páshána,*** nidi,††† nicshépam;‡‡‡ among which páshánam signifies a hill or rock, and this appears to establish the meerassy right in such grounds. While, however, there is, as has thus been explained, a right of property to the inhabitants as respects their meerassy, yet as this right is founded chiefly on possession, a paramount right to the territory§§§ over which his dominion extends appears to vest in the prince; if, therefore, the Meerassidar fail to cultivate, and loss thence accrues to the state, the Circar enjoys and exercises the right to cause the lands to be cultivated, and to issue cowles for that purpose.

Third

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* The extent of land of various descriptions, included within the limits of the village or township, and entered under its respective heads in the tarpadi register kept by the public accountant.

† The land on which the buildings of the village stand, including the pazhacadi or back-yards attached to the private houses.

‡ Land occupied by tanks,

§ Land occupied by roads.

‖ Tarisu of two kinds; anádi-carambu, *immemorial waste*, and sheycál-carambu, *cultivable waste.*

¶ This is a register kept by the village accountant, shewing the shares held by each Meerassidar, and recording all changes of property.

** Servá-mânyam signifies land *entirely free*, of which both the mél-váram (the Government share), and the cudi-váram (the inhabitants' share) is enjoyed by the holder of the mányam. This tenure can only be lawfully created by the joint act of the prince and the people. Ardha-mányam is land *half free*, of which the holder enjoys only the mél-váram: it is created by the prince only. The confounding of these tenures under the general foreign term " enâm" has in latter times been the cause of great uncertainty and long continued disputes.

†† And, in this case, the tenure is not *serva*, or entire, but *ardha*, or half mányam. The latter term is applied as above stated, when the whole or any part of the mélváram is alienated by the Circar, and differs from srotryam, in as much as the latter term is only properly used when the gift is made to Brámans skilled in the Sriti or Védam, whereas mányams, literally *honorary gifts*, may be conferred on any caste or under any circumstances.

‡‡ Deed of gift.

§§ Bill of sale of a share of meerassy.

‖‖ Jala, tanks, wells and waters in general.

¶¶ Taru, trees and all vegetable productions.

*** Páshânam, hills, rocks, stones, ores and all mines and minerals.

††† Nidi, hidden treasures.

‡‡‡ Nicshépam, deposits of valuables, known or unknown.

§§§ In the original, the word thus rendered according to its actual meaning in the sentence is *bhúmi*, lower down, to designate the extent held by the Meerassidar, the word *nilam* is used, and so in all native writings the two terms are idiomatically distinguished; *bhúmi, the earth,* being used in speaking of the rights of the prince, and *nilam, the soil,* when speaking of those of the cultivator.

Mr. Ellis's Meerassy Paper.

Third Question.

" Is meerassy right forfeited for ever when cultivation is for a single season " discontinued?"

Answer.

The meerassy right is not forfeited to the Circar from the circumstance of the Meerassidar having failed to cultivate for a year; but in case the inhabitant absents himself from his meerassy lands for a long period, neither cultivates nor rents them, and in other respects acts with determined opposition to the interests of the state, it has become customary for the Circar to select a person to enjoy the meerassy, and to confirm him in possession by cowle. Frequent instances of this took place during Mr. Place's time in Chingleput, and in Tanjore the Râjà has transferred by sasunam[*] villages to others not Meerassidars.

Fourth Question.

" Where meerassy right exists, has it always been respected by the officers " of Government in framing the jummabundy?"

Answer.

When the Circar is desirous of renting the várapet[†] lands, and the Meerassidar refuses to take them at a reasonable rate, he may be passed over, and the farm given to another person; but, in this case, the renter must conduct the cultivation through the means of the Meerassidar, and must allow him the established váram.[‡] To act contrary to this, to oust the Meerassidar and give his meerassy to another merely for refusing to rent, would be an instance of extreme injustice. Sometimes, however, when the Meerassidar owes a considerable balance to the Circar, which he is not able to liquidate; for the purpose of realizing this demand, and to prevent the entire destruction of his family, it is customary for the Circar to sequester his meerassy, to conduct the cultivation by an agent, and until the balance is cleared off to sell the amount of the tundu-váram,[§] cuppatam, &c. receivable by him. If the Circar do not think proper to act thus, they may call on the other shareholders of the village to pay the balance by the defaulting Meerassidar, and to allow them to execute for his share a sabhacraya sásanam.[‖] This custom is said to have existed, and was so observed in former times.

Note. Sancaraya has framed his reply to to this question according to his conception of what is just, and to the practice which he has known to obtain when the rights of the people have been really respected: but I have good reason to believe that in districts where village rents have been formed, Meerassidars have been deprived of their meerassy for refusing to rent their villages, and the strange renter allowed to dispose, at his own pleasure, of at least the whole of the várapet lands.

Fifth Question.

" If not respected by the officers of Government, has it nevertheless been " respected by the people themselves?"

Answer.

When meerassy lands are rented to a stranger, the grama-mányam,[¶] cuppatam, and other méries,[**] and the tundu-váram, are the right of the Meerassidar;

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[*] A written deed of any kind.

[†] All the cultivable lands of the village excepting mányams; the produce of which, after deducting the sótantram, cuppatams, and méreis payable to the Cániyátchicárs, Curnams, Cavilcárs, and other Meerassidars, is divided in fixed proportions between the Circar and Ryots.

[‡] The total annual produce of the cultivated lands of a village is called uda-váram; the share received by Government, after the deductions above noticed, is the mél-váram; and that allowed to the cultivator is the cudi-váram, which is now generally commuted for a money payment.

[§] A per centage on the uda-váram or total produce, varying in every village, but fixed in each, received by the Meerassidar in kind from all cultivated lands.

[‖] In this case, the whole of the Meerassidars of the village assemble and execute a joint deed, divesting the defaulter of his share in the meerassy, and investing it, according to their several proportions, in themselves. It does not appear to be necessary for the person whose share is thus tranferred, to be a party to the deed.

[¶] Otherwise cániyátchi-mányam, a certain extent of land held rent free by the Meerassidars in each village.

[**] Fees receivable in grain, at various rates, from the total produce, by the Curnam, Cávilcár, Taleyai, capenter, washerman, Vettiyán, and other village officers and servants.

the renter has no claim whatever to them. When a Meerassidar has been guilty of any great default, though it may be competent for the Circar to oust him and to deliver the land to his Páyacari to cultivate, such Páyacari is not entitled to dispose of it by sale or otherwise, nor to receive the sótantrams. If the extent of land be found to be greater on measurement than that entered in the tarapadi accounts, the meerassy inhabitants ought to divide the excess according to their shares, and to be answerable to the Circar for the difference. If the meerassy be resumed by the Circar, the meerassy privileges are nevertheless continued.

Sixth Question.

" In how many villages of the district does meerassy right exist?"

Answer.

Meerassy right exist chiefly in the zillah of Chingleput, in the country of Shózhen or Tanjore, in the province of Arcot, and generally in all the southern districts; and here the inhabitants enjoy the privilege of transferring it by gift, sale, or otherwise. In some villages the Meerassidar has passed to Ulcudis subordinate to him, the deed called uzhavadei-cániyacátchi-sásanum,* after which the Meerassidar cannot remove him, or place any other person in his stead; but such Ulcudi is still bound to acknowledge the superiority of the Meerassidar, and so also the other Ulcudis who have not obtained the deed here mentioned, though they cannot be removed from their villages as mere Paracudis may.

Seventh Question.

" In how many villages is there no meerassy right?"

Answer.

In the Northern Circars, and other provinces subordinate to this presidency, the inhabitants are not entitled to meerassy right: but in many instances they have continued to cultivate their villages, to enjoy the profit, and sustain the loss, from generation to generation, and to pay the revenue to the Circar for a hundred, two hundred, or three hundred years. Though, therefore, they may not possess that peculiar proprietary right in the soil called cániyátchi, and hold no village mányams or other privileges, yet, as according to some authorities, ownership in land is established by an occupancy of twenty years' duration, and according to others after the lapse of one hundred years, it is for consideration whether a right very nearly resembling the meerassy enjoyed by the people of Tonda-mandalam and Shózha-mandalam is not possessed by the Cadím inhabitants of this description. Certainly by law they cannot be judged to have no ownership in the soil. But, supposing it not now to exist, if the Circar would be pleased to confer proprietary cániyátchi on the Cadím inhabitants of the districts where it does not exist, it would increase their credit and respectability, while, if at any time the revenue should fall in arrear, they would be enabled to discharge it by raising money on the mortgage of their landed property; moreover, it would effectually prevent their deserting their villages, and by attaching them to their lands, must produce an increase of cultivation, while no loss whatever would result to the Circar from the measure.

Eighth Question.

" How many Meerassidars are there in the district?"

Answer.

In the large villages within the limits of Madras there are about twenty Meerassidars, and in the smaller from five to ten. In many of these villages, however, the families of some of the original Meerassidars have become extinct, and their shares have been divided among the remaining meerassy inhabitants.

Ninth Question.

" How many cultivators are there?"

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* This may be rendered, *a deed of permanent and hereditary property.*

Mr. Ellis's Meerassy Paper.

Answer.

In the large villages, including Meerassidars, Ulcudis, and Páyacáris, there may be from twenty to one hundred and forty cultivating inhabitants, and in small not more than five or six; always, of course, in proportion to the cultivable lands. In the villages held by the Velláler or Agamudeiyàr they possess a certain number of slaves. Each plough at work requires one man, and when the number of slaves, therefore, is not sufficient for the whole cultivation, hired labourers are employed. In Agraháráms held by Brahmans there are few slaves, and hired labourers are principally employed; in some agrahárám villages there are no slaves.

Tenth Question.

" What is the average annual value of meerassy right in proportion to the " produce?"

Eleventh Question.

" What is the average annual value of meerassy right in proportion to the " revenue?"

See the Collector's answer to the preceding questions.

Twelfth Question.

" Is meerassy right ever sold?"

Answer.

If the Meerassidars wish to sell the meerassy enjoyed by them they may do so, or they may mortgage it, or transfer it by gift, and this custom, with the knowledge of the Circar, has continued until the present day. In the districts adjacent to the presidency and in the southern countries, the inhabitants hold their villages in two modes, in arudi-carei and pasung-carei. When each family enjoys a distinct portion of ground in perpetuity, that tenure is called arudi-carei.[*] When after the expiration of seven, ten, or twelve years, or such period as may customarily be established in each village, the whole of the inhabitants assemble, draw lots, and, according to them, make a mutual interchange of the lands they have cultivated, this is called pasung-carei. By what means soever he comes into possession, whether by gift, sale, or otherwise, each person in an arudi-carei village is exclusively entitled to the nanjey,[†] punjey,[‡] toppu,[§] wells and other waters belonging to his share. In the pasung-carei villages each person is entitled only to a certain share of the produce, excepting in the nattam, of all nanjey, punjey, and other lands assigned to him when the general re-division took place, and formerly meerassy of this description could only be transferred to persons belonging to the same village, not to strangers; but the contrary has now become the custom.

Thirteenth Question.

" How many years purchase of its annual value is meerassy right generally " sold for?"

Answer.

When meerassy is sold, the capability of irrigation, the quality of the soil, the gráma-mányam, the back yards,[‖] the cuppatam, the number of páyacaris, and the váram allowed, must be considered. If these be superior, the value will be high, if inferior, low; and it will, of course, also be decreased, if the necessities of the Meerassidar, who is obliged to sell, be pressing, so that no fixed rate can be stated. It may, however, be observed, that in the villages within the limits of Madras, lands which formerly sold at seven pagodas a cáni, will now produce from one hundred to five hundred, and that meerassy is sold in the zillah of Chingleput, at rates varying from two to ten pagodas a cáni.

Fourteenth

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[*] The first of these terms means *final or decisive distribution;* the second, *fair distribution.* Their application is sufficiently explained in the text.

[†] Wet land, from nan, *wet*, and chey, *cultivation.* [‡] Dry land, from pun, *inferior*, and chey.

[§] Groves, orchards, and wood-lands of all descriptions.

[‖] Pezhacadei, a small portion of ground immediately adjoining to the dwelling of the Meerassidar, held rent-free, used as a yard or kitchen garden; it is included in the nattam, and like all lands under that head is not transferable, unless the whole meerassy be sold.

Mr. Ellis's Meerassy Paper.

Fourteenth Question.

" What is the greatest, the least, and the average annual value of the " meerass of one Meerassidar?"

For an answer to this question, see the statements accompanying, and the Collector's replies.

Fifteenth Question.

" Do Meerassidars attach any other besides a pecuniary value to their " meerass?"

Answer.

Whatever estate a man may possess in money, in the countries above-mentioned, the holding meerassy is always considered as more honourable by the people. The Meerassidar looks on himself as entitled to direct the affairs of the village, to stand forward on all occasions when the affairs of the Circar are in discussion, and to receive any tasrif* given by it, and the pre-eminence thus claimed is allowed him by others.

Sixteenth Question.

" Where there is no meerassy right, is there any other tie by which parti- " cular individuals are attached to particular fields, and what is it?"

Answer.

In villages in which no meerassy right exists, if the cultivation be carried on by Páyacaris they divide the village and the Circar lands under the orders of the Circar, according to the number of ploughs they possess, and receive, as cudi-váram, whatever share is stated in the cowle given to them. When these Páyacaris inhabitants take the land in rent, they pay the rent to the Circar, in proportion to the extent that each of them actually holds; but such Páyacaris are not entitled to dispose of the land by sale, &c., nor do they enjoy any mányam lands, or receive either cuppatam and other méreis, or tundu-váram,

Seventeenth Question.

" Where there is no meerassy right, has it been usual for the Ryots to remove " from one village and from one part of a village to another, and has their " removal depended on their own choice, or on that of the Collector?"

Answer.

In places where meerassy does not exist, if the inhabitants are desirous of quitting their village and proceeding to another, they must settle with the Circar all claims on them on account of balances, and may then depart. If the villages to which a Páyacari proceeds be not held in meerassy tenure, the order of the Circar only is necessary to establish him in it; if it be a meerassy village, he must cultivate under the meerassy inhabitants.

(Signed) B. SANCARAYA,
Late Sheristadar.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,
Dated the 31*st January* 1818.

Revenue Letter from Fort St. George, 31 Jan. 1818.

Par. 168. We beg leave to bring to the particular notice of your Honourable Court a report from Colonel Thomas Munro, respecting the district of Malabar, which is noted in the margin.* This report was referred to the Board of Revenue for their consideration, and the Board have recently submitted to us their remarks upon it, with a request that they might be authorized to depute one of their members to the district to which it relates. We have intimated to them, in reply, that in our opinion it will be advisable to depute a person to Malabar, selected for the purpose of collecting information, and of carrying into effect the measures specified in Colonel Munro's report; but we have reserved for future consideration the particular arrangements to be adopted with that view.

EXTRACT

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* Honorary presents at the time of forming the annual settlements.

† Consultations, 30th September 1817.

Col Munro's Report on Malabar, 4 July 1817.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 30th September 1817.

Read the following letter from the First Commissioner:

To the Chief Secretary to Government.

Sir:

1. As it appeared, from the report of the local authorities of Malabar, from the period of its cession to the British Government, that both its ancient institutions and the manners of its inhabitants differed widely from those which generally prevailed over the peninsula of India, and as the late Regulations vesting certain powers in the heads of villages were founded in the general usages of India, it was natural to suppose, that if any material objection occurred to their introduction, it would be found in Malabar. I therefore thought it advisable to proceed to that province from Coimbatore, in order that I might have an opportunity of examining on the spot, whether the Regulations could in every point be introduced with advantage to the country, or if not, what alterations of them would be requisite for that purpose.

2. My stay in Malabar was only a month. I read, during that time, every document that could throw any light on the former and present state of the country; but I thought it better to trust to verbal communications with the natives in forming my opinion, more particularly as none of these records entered into the details of village administration, which I wished to investigate, or indeed treated of the subject at all. The substance of the present report is, therefore, an abstract of the information which I received from those Nairs and other natives, who seemed to me to be the best informed with regard to the ancient usages and internal government of Malabar.

3. The voluminous reports which have been written on that province contain such full accounts of the government of its former Rajahs, of the sources from whence they drew their revenues, and of the tenures by which their subjects held their lands, that it would be useless to add any thing to them. It will, however, be necessary to say a few words upon these heads, in order that the present system of village administration, and the changes which it is proposed to make, may be the more easily comprehended.

4. In the year 1766, when Hyder first invaded Malabar, the country was divided among a number of petty Rajahs, of whom the Zemorin was by far the most powerful. They were frequently engaged in war with each other, which they carried on by means of an armed population, as all lands, excepting those set apart for religious purposes, were held by military tenure. The land-owners were exempted from the payment of rent, and every little subdivision of territory, instead of being called a district of so many thousand pagodas, was called one of so many thousand men. The country was divided into villages and districts, each under its military chief, whose duty it was when summoned to the field, to join the Rajah with his stipulated number of followers. The common men while on service received a monthly pay of from two to three rupees: the chiefs were paid at a higher rate, proportioned to their rank.

5. As the military followers of the Zamorin alone were estimated to amount to forty thousand, as a considerable part of them were often called out on service, and as a large body remained always as a little standing army or guards near his person, it is evident that, in order to defray the expense of these men, as well as of his civil establishments, he must have had a large revenue drawn, if not from the land, from some other sources. The principal of these sources were as follows, and were common to all the Malabar Rajahs.

1. Extensive domains,
2. Customs and licenses.
3. Escheats of Hindoo estates without heirs.
4. Fines where no heir, for leave to adopt, as usually one-third of the property.

5. Fines

Col. Munro's Report on Malabar, 4 July 1817.

5. Fines from the estates of all Mapellas deceased, usually from one-twentieth to one-fifth of the value.

6. Fines from younger brothers on succeeding the elder in the sister's house.

7. Fines for offences, and heavy fees on law-suits.

8. All cattle having particular marks.

6. Though denied by the landholders in general, it is asserted by some of them, that besides the above heads of revenue, the Rajah levied, in money or kind, a land-tax from all lands, excepting those of Bramins and pagodas, equal to about one-fifth of the produce. There is reason to believe, that if this tax was not regularly collected every year, contributions were occasionally imposed upon the landholders to at least an equal amount; but even independent of such contributions, the revenue from other sources was ample, and must have pressed as much upon the inhabitants as the revenues of Canara, including the land-rent, did upon the inhabitants of that province, and must have been productive of more individual oppression in its realization. But whether a regular land revenue was ever under the Rajahs assessed on Malabar, or not, that province was in the earliest times, whether for the greater facility of realizing the different articles of revenue, or of calling out the military force, or for whatever other purpose, divided, like the other provinces of India, into districts and villages, the limits of which, but more especially of the villages, remain unchanged to this day. The districts and villages were under hereditary chiefs, whose duties, making allowance for the military nature of the Government, did not essentially differ from those of the district and village potails of other countries.

7. The village in Malabar was called the Desim, the term by which it is still most commonly known. The head man was called the Desway, or the Jelmiwar, according as he enjoyed the whole or only a part of the rights which were supposed necessary to the constituting the complete chief of the desim. These rights were as follow:

1. The ambulpuddi, or the direction of the religious ceremonies of the village pagoda.

2. The ooraimah, or the management of the pagoda lands and servants.

3. The desmi, or the controul of marriages and all village ceremonies, none of which could be performed without his leave.

4. Disadeput, or the general superintendence of all affairs of the desim or village.

When the head of the village possessed all these rights he was the Desway; when he wanted the ambulpuddi and ooraimah, but had the other two, he was the Jelmiwar of the village. These rights, where they existed, could not be separated. If sold, they were sold together; but they seem occasionally to have been sold or transferred in shares to two or more persons. The direction of the civil, religious, and military affairs of the village were always vested in the same person. Where there was no pagoda there could be no Desway, but only a Jelmiwar, at the head of the village: but a Desway having three or four villages, and in one only a pagoda, was Desway of that one, and by virtue of it he was called the Desway of the other villages. The Jelmiwar had in his own village all the authority of the Desway; but not having the honours supposed to be attached to the supremacy of the pagoda, his office was not considered as so respectable. The rights of the head of the desim, whether Desway or Jelmiwar, were held in such veneration, that it was regarded as disgraceful to sell them. These rights, together with the landed property of the village, were originally obtained from the Numbaari Bramins, who were the ancient proprietors of the whole country, and though the Desway might have been compelled to alienate the greater part, or even the whole of his lands, he seldom ever parted with them, because as long as he retained them he was still the head of the village, and respected as such. Hence it sometimes happened that the Desway had no land; and where the whole landed property had passed into the hands of Mapillas, that he did not even reside in the

village

Col. Munro's Report on Malabar, 4 July 1817.

village of which he was the head, but still preserving his rights, retired to live in a neighbouring one inhabited by Nairs.

8. The Desways, as has been already observed, were at one time the sole proprietors of the lands of their respective villages. Some had one, and some two or more villages. There was a Desway to every village, except where the village was the private property of the chief of the district, called the Naurwalli, or of the Rajah, when the rights of the head of the village belonged to the Naurwalli or Rajah; but in most of the villages which the Rajahs had acquired the property of by purchase, the old Desways still retained their office. Where there was no Desway, the Rajah employed an officer, called the Prowurtikar, as the manager of one or more villages, according to their size.

9. The Desway had the direction of all the affairs of the village; all orders regarding them were sent to him to be carried into effect. Where there was no regular land-rent he could not have much employment as a revenue officer, but he assisted in the collection of occasional contributions, as well as of fines, forfeitures, and other dues of Government. He was the military chief of the village, and marched at the head of its quota, when ordered to the field, and he had the direction of the police and the power of deciding petty suits. In police and judicial matters he was aided by two or three respectable inhabitants, who were called Pramanis.

10. There were usually from one to five or six Pramanis to a desim or village, but in some villages none. They had no regular appointment, nor were they hereditary. They were of all the superior castes, Nambooris, Nairs, Tiars, Shitties, and Mapellas, but chiefly Nairs. Any respectable man in the village who was considered as more intelligent than his neighbours, and who was on that account resorted to by the inhabitants for the adjustment of their little differences, gradually acquired among them the title of Pramani. The plaintiff, in the first instance, generally applied to the Pramani, who assembled the other Pramanis of the village if there were any, or if not he sent for those of the neighbouring villages, who always came as he in his turn attended their summonses. Those who were called were such as both parties had previously agreed their suit should be decided by. No writing was employed in the proceedings; a kurrarnamah founded upon the decision was all that was necessary. The Pramanis, where no opposition was made, acted of themselves without any reference to the Desway. If the defendant refused to attend, they applied to the Desway, who sent for the defendant, directed the Pramanis to try the cause in his own presence, and decided upon their report. If the parties required it, he associated two or three of the inhabitants with the Pramanis to form the court or punchayet. His authority was so much respected, that the defendant scarcely ever refused to attend his summons, or to abide by his decision, but when this happened the Desway applied to the Naurwai, the chief of the Naur or district, who ordered the parties to attend and settled the cause himself, by means of the Desway and Pramanis of the original village, or of those of any other village within his jurisdiction, who were most agreeable to the parties. Where a village had no Pramani, the inhabitants carried their complaints to any neighbouring village in which there was one.

11. In cases of theft complaint was made to the Pramani, who informed the Desway, and both together investigated the matter and reported to the Naurwai. If the thief was taken they carried him to the Naurwai. If it was the first offence, the punishment was fine and restoration of the stolen property; if the third, severe punishment or death: if the offender absconded, he was outlawed.

12. The Desway and the Pramani received fees in all suits determined by them. The amount was not fixed; but when the parties could pay the fees, the rates were to the Desway one rupee, to the Pramani half a rupee, and to the witnesses four, two, or one anna per day, according to their rank; but the whole never exceeded ten per cent. of the claim. Where the parties were poor, not more than a fourth or a fifth of the usual rate was taken. Some of the more respectable Pramanis were enabled by their fees to keep two or three servants for the purpose of summoning parties and witnesses, &c. The fees were not paid by the party who lost the cause, but in equal shares by both parties.

Colonel Munro's Report on Malabar, 4 July 1817.

13. The Desway, besides fees on the settlement of suits, derived some other advantages from his situation. He received yearly from the owners of gardens the produce of one plantain tree, ten cocoa-nuts, one jack, one cluster of soopari or betel-nut, and from all Ryots the value of four to eight annas in ghee or sugar, and a poll-tax of eight annas from carpenters, smiths, and washermen.

14. The Desway had no village Curnum: the nature of the revenue did not require an officer of that kind. The accounts of the collections were kept by district servants employed by the Narwar, or acting immediately under the Rajah. The few revenue accounts which were requisite for the Desway's information were kept either by himself or by a servant of his own. He had none of the inferior village servants, such as Peons, Totties, and Talliars, so common in the other provinces: such servants were rendered unnecessary, by the condition of the land-owners making it easy for the district servants to collect such occasional contributions as were required from them along with the other articles of the public revenue, and still more by the military nature of the tenures, and of the Government placing every man in the village under the orders of the Desway, and at his disposal, either for revenue or police duties. He of course usually employed the lower classes, but no individual, even of the higher, ever hesitated in performing whatever services he commanded. None of them sat in his presence without leave, and he was obeyed rather as the chief of a clan than the head of a village.

15. The office next above the Desway, and placed between him and the Rajah, was the Naurwai, or the chief of the nour or district. He was a kind of district Desway, for he enjoyed nearly the same powers and privileges in the district as the Desway in the village. He claimed to hold his office by a tenure as ancient as that of any of the present Rajahs, and to have derived it from the Namboori Bramins, or from the same former conqueror from whom they derived their rights. He was sometimes the Desway of every village in his district, and sometimes of only one or two, the rest being held by separate Desways, or by the Rajah as part of his domains.

16. The Naurwai had a small share of almost every branch of the Rajah's revenue. He had customs at an inferior rate, all fines under four rupees, the property of all persons on his own lands dying without heirs not exceeding thirty rupees, and on the lands of others when it did not exceed fifteen rupees, and a variety of other dues which it would be tedious to enumerate. He was the chief police and judicial officer of the district, and in these capacities he had a share of all confiscations of the property of offenders, and of the fees of all suits brought before him.

17. The Naurwai collected the ordinary and extra revenue, and in this duty he was assisted by one, two, or more accountants, called Putwollis, according to the extent of his district. The Putwolli was the district Putwari or Curnum. He kept all accounts of the collections and records of the transfer of land. He was paid by the Naurwai an allowance of three or four rupees monthly: from the customs he received a fee of half or a quarter of a rupee for every bond or other deed which he wrote for the inhabitants; and he had service land, rent free, yielding from fifty to eighty purrahs of rice, which had been granted by the Naurwai. His office was hereditary, and was coeval with that of the Naurwai, who appointed him when he received his own.

18. The Naurwai was the military chief of his district, and was bound to attend the Rajah in the field, or march wherever he was directed, with all the fighting men of his district, under the Desways or heads of their respective villages. It was also his duty, in times of peace, to assemble the Nairs of his district every two or three years, in order to exhibit, in the presence of the Rajah, a mock, or rather real fight, with the Nairs of another district; for these combats never terminated without the loss of a few lives. The Naurwai paid for the funeral of each Nair slain eight to sixteen rupees, and to each Nair wounded sixteen to three hundred rupees, according to his rank and the nature of the wound. These combats, it is said, were instituted with the view of keeping up the martial spirit of the Nairs. It may easily be conceived that the Naurwai, with such followers at his command, was sometimes tempted to

rebel; but even when reduced, though he was himself punished, his office and estate were not confiscated, but went to his heirs.

19. The Rajah, as has already been noticed, besides his revenue from the customs, licences, and other fluctuating sources, was the possessor of extensive domains. Of some villages he was the sole owner of the lands and also of the Desway rights; of others he was the proprietor of part or the whole of the lands, while the Desway rights were still retained by the original landlord. The revenues of the Rajah's own villages were collected by temporary officers appointed by him. All appeals from the decisions of Naurwais and Desways were decided by a court or punchayet, in his presence or in that of his minister. The office of minister was, in some of the rajahships, claimed as the hereditary right of particular Naurwais, and though the Rajah might appoint another person to discharge the duty, the title remained with the Naurwai.

20. The system of internal administration, of which an outline has been given above, was that which prevailed throughout Malabar, when that province was invaded by Hyder Ally in 1766. But as the country could never be reduced to complete subjection while it existed, it was destroyed and another substituted in its room, resembling, as nearly as the circumstances of the country then permitted, that which was established in the other provinces of his dominions; and though wars, in other quarters, compelled him to leave some of the inferior Rajahs as his agents in the management of their territories, what he left undone was completed by his son Tippoo Sultan, who expelled them all. The military tenures were abolished, regular land rent, founded on inspection, though not on actual survey, was imposed on the country, the administration of its affairs was entrusted to Soubahdars, and Fouzdars sent from Seringapatam instead of Rajahs, and the Nairs were overawed by a large body of troops from Mysore stationed among them.

21. In the course of this invasion, and the frequent insurrections which succeeded it, most of the Naurwais were killed or put to death, and the rest either fled or remained in concealment until the province was ceded to the Company. Many of the Desways or heads of villages, who were the next class of military chiefs, also perished during these disturbances, and the rest remained in their villages, either concealed or neglected. They did not abandon their country, because they were not of sufficient consequence to make their residence in their villages be thought dangerous to the state. It was no part of the policy of the Mysore Government to employ a race of permanent district officers, and the place of the Naurwais was therefore not supplied; but fixed or hereditary heads of villages was an essential branch of its system, and provision was therefore made to fill up the vacancies occasioned by the removal of the Desways.

22. As the arrangement then made remains with hardly any alteration until this day, it may be proper to enter into some explanation regarding it. After Hyder's second conquest of Malabar, Birke Shenwas Row, who was left by him in charge of the province in 1775-6, and who made the assessment of the land on which the present one is founded, made a new division of the country for the more easy realization of the revenue. Small villages, yielding a revenue of only ten, twenty, or fifty pagodas, when lying contiguous were joined together, so as to make a sum of two hundred pagodas, and the whole were called a terrah, which took the name of the principal village. When a village paid two hundred pagodas it continued single, except when a small adjacent one was added to it because it could not be conveniently joined to any other. From forty to eighty terrahs were formed into a naur or district. To each terrah a Parputti and Menwa, or Curnum, was appointed, and to each district a Tehsildar and two Sheristadars. In each village or desim it was ascertained who were the leading men, exclusive of the former Desways, and one of them was appointed head of the village and was called the Mookyest, the title by which he is still every where distinguished There was no order from Hyder either for the appointment or exclusion of such of the Desways as remained; but as they had long been accustomed, as military chiefs, to implicit obedience from the inhabitants, it was not deemed safe to employ them.

23. One, two, or three Mookyests were appointed to a village according to its size, or one only to two or three small villages. The first duty of the

Mookyest was to inspire confidence in the new Government, and to invite back to their villages the Nairs who adhered to the fugitive Rajahs. He assisted in estimating the produce of land and trees on which the survey assessment was fixed. He attended the Parputti in collecting the revenue, but did not touch it himself. In all cases where any difficulty occurred in its realization, whether from the poverty of the Ryot, loss of crop, or whatever other cause, his opinion was taken and generally followed. He assisted at all sales for arrears; he made all requisitions for the use of travellers and troops; he directed the police, seized offenders, and sent them to the Parputti. All orders from the Parputti, concerning the affairs of the village, were addressed to him.

24. The Mookyest for the discharge of these duties had no avowed allowance or remission of rent: his sole advantage was delay in paying his rent, by which he was enabled to keep his produce and sell it when dear; and as his services were useful to the revenue officers, his rent, or a part of it, was often carried to the head of irrecoverable balances. He was removable at pleasure, but usually remained in office during life. On his death or removal, any fit person, either of his own or any other family, was appointed. In filling up these vacancies, many of the Desways, who were originally excluded, were gradually restored to the management of their villages, so that before the end of the Mysore Government, a considerable portion of them were acting as Mookyests. The Mookyest had no village servants under him: he required none, because the subordination introduced by the military tenures still remaining, every person in the village was ready at his call to execute any order he might issue.

25. Under the Company's Government, the Mookyest continues on the same footing as he was under that of Mysore. He does not regularly attend the Parpatti, who makes the collections, but he always does whenever any difficulty is apprehended, and he performs all other village duties, and since the institution of the courts of judicature he attends at all sales of distrained property, and certifies all summonses for witnesses not present. He is removable at pleasure; but the son, when qualified, usually succeeds the father. He has no official allowance of any kind; but there can be no doubt that his situation enables him to delay the payment of his rent until late in the season, when it is more convenient for him to discharge it. This trifling advantage, but much more the honour attached to public office, in Malabar particularly, where it is in some degree hereditary, renders the situation of Mookyest desirable to every landholder. The Mookyest has no Peon or other village servant to assist: his orders are cheerfully executed and obeyed by every inhabitant as in former times, but as this authority is founded solely on ancient custom, the exercise of it might expose him to some danger if a complaint were preferred to the Court. He is not made so useful as he ought to be. He has but little intercourse with the European authorities: his situation is too uncertain, and he is left too dependent on the voluntary services of the inhabitants for the discharge of his duty.

26. The business of the village can never be properly conducted by the Parputti, because his jurisdiction is too extensive, and he is liable to constant removal. During the Mysore Government, he had only one village when the revenue exceeded two hundred pagodas; he could, therefore, enter into all the details necessary in the management of a village; and had he been selected from among the inhabitants, and his office made permanent, he would have answered all the purposes of a Potail. He has now from ten to twenty villages, with one or two Menwas to write the accounts of them. He is more properly an assistant of the Tehsildar than a village servant. It sometimes happens that when he is dismissed for malpractices, his successor cannot find his accounts, as they have either been destroyed by accident or concealed, and the loss cannot be supplied, as the revenue establishments of Malabar are too meagre to admit of copies being kept at the cutcherry of the Tehsildar or Collector.

27. The village establishment is so inadequate to the object of its institution, that it requires a complete revision; under the Malabar Rajahs, their village system was well enough adapted to the end of their military government; under the Mysore Government, there was neither time nor tranquillity

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sufficient to complete a new one; but whatever we have of useful was then introduced: the terror of our arms and the progress of time have rather retrogaded than advanced in those arrangements which are most essential. The approach made by the Mysore Government to a village establishment in the appointment of village Parputtis, has since been rendered of no avail, by reducing the number of those officers, and converting them into a subordinate district establishment. We have a superior district establishment under Tehsildars, or Sheristadars as they are called in Malabar, and a huzzoor or provincial one under the Collector, in both of which the head native servants are too poorly paid to expect much good from them, and with all these establishments we have no means of obtaining and preserving correct detailed village accounts. The double district establishment without a village one serves only to widen the distance between the Collector and the landholders, and to place every thing respecting their real condition out of his sight. There is no ryotwar province in which he has so little communication with them, and none perhaps in which he ought to have so much. There is none in which the overthrow of the native Government has been more felt by the people: revenue on a higher, and establishments, as far as they are concerned, on a lower scale than formerly, cannot be satisfactory to any class.

28. A native Government is upheld by many powerful interests, which are almost unknown under ours. By large civil establishments, composed of the most intelligent men of the country, with means of acquiring wealth which we cannot afford to allow; by a numerous race of Zemindars and Enamdars, whose estates descend unbroken, in the manner of entails, to their posterity, but which we either resume or suffer to dwindle away by subdivision among the heirs; by Potails and Curnums of villages, having service lands and fees, and where either of these is wanting a remission in their own or the village rent, always beyond any allowance they receive from us; and by a large body, consisting of privileged Bramins and Mussulmans and a few favoured Ryots in each village holding their lands at a rate below the usual standard, which our more rigid system denies. We hold out nothing to encourage any class beyond the lower ones, which will always follow the impulse given by their superiors. Our Government rests almost entirely upon the single point of military power: there is no native one which rests so exclusively upon it. Where there is no village establishment, we have no hold upon the people, no means of acting upon them, none of establishing confidence. Our situation, as foreigners, renders a regular village establishment more important to us than to a native Government: our inexperience, and our ignorance of the circumstances of the people, make it more necessary for us to seek the aid of regular establishments to direct the internal affairs of the country, and our security requires that we should have a body of head men of villages interested in supporting our dominion.

29. This reasoning is probably more applicable to Malabar than to any other province; I would therefore propose to render the principal officers of the huzzoor and district cutcherries more respectable by increased allowances, and to introduce a regular village establishment. Military service having been superseded by fixed land rents, the village system ought, as much as possible, to be assimilated to that of other districts.

30. Had the Desways remained after Hyder's conquest of the country, as before, in charge of their respective villages, they would have been the natural and proper heads of them, and had they been well treated and attached to the Government by a fixed allowance, they would soon have relinquished their military habits and become useful Potails. Many of them are so now, under the denomination of Mookyests. I would recommend that every Desway now acting be confirmed in the management of his village, and every one not employed be restored; that all the Naruwais be in the same manner reinstated in the charge of their villages; that in those villages in which the deswai rights belong to the Rajahs, the most intelligent of the present Mookyests, paying regard to length of service, be constituted the heads; that the same rule be followed in the villages where the families which held the deswai or jelmi rights may be extinct; that the villages or desims continue to remain separate, as at present; that the office of head of the village, or Mookyest, be made hereditary;

ditary; that an allowance be granted to the head of the village, equal to one-fourth per cent. of the land-rent and village taxes, either in land or by a remission in his rent; that one Curnum be appointed to every division of territory consisting of one or more villages, yielding on an average a revenue of one thousand pagodas; that the establishment of Curnums completed by appointing in the first place such of the Menwas of the Parputtis and Sheristadars, and such of the hereditary Putwalles of the Naurwais as are willing to act; and in the second, such other persons as may be qualified, giving the preference always to the natives of the country; that the office of Curnum be made hereditary; that the Curnums, as far as practicable, be appointed to those villages in which their lands or houses are situated; that an allowance be granted to the Curnum, equal to two per cent. of the land-rent and village taxes of his village, either in land or in a remission of rent; that a village Peon or Kalkar be appointed to every division of territory yielding on an average revenue of one thousand pagodas, whether such a division comprises one or more villages, or one or more such divisions be comprized in one village; that there be one at least to every division in which there is a Curnum; that the establishment of Kalkars be composed of natives of the country, by taking in the first instance such of the Kalkars now employed under the Parputtis and Sheristadars as may be willing to act, and filling up any deficiency that may remain by new men; that the Kalkar perform all village duties under the orders of the head of the village and the Curnum; that his office be hereditary; that he be paid an allowance equal to three-fourths per cent. either in land or money, and that he be stationed, as far as may be practicable, either in his native village or in that where he usually resides, and that the lower classes continue to discharge all those village services under the head of the village, which they are bound to do by ancient custom, and the other classes to aid him in his public duty in all cases of emergency.

31. After what has been already said, it can hardly be necessary to urge any thing more in support of the expediency of the proposed village system. But I must not conceal, that some of the best informed Nairs, who have long been revenue servants, both under the Mysore and the Company's Government, objected strongly to the heads of villages being hereditary, and still more to the general restoration of the Nurwais and Desways. I do not think, however, that their objections ought to induce any change in the proposed measure, or any delay in its execution. The objection to the office being hereditary was the common one, that it would not be well filled, because it would often fall into the hands of unfit persons, while by its being held as at present during pleasure, those who were unfit could be discharged, and those best qualified appointed. This objection is applicable to every other province as well as to Malabar, and is greatly outweighed by the advantages of hereditary succession, the confidence which it inspires, the respectability which it communicates, and the removal of a great source of intrigue and corruption, which the appointment of any office, however trifling, always is among revenue servants. The objection to the general restoration of the Narwais and Desways was, that by it they would recover their ancient authority among the inhabitants, and be enabled to oppress them without the fear of complaint, and that they might even be encouraged to excite disturbances. In the early part of the Mysore Government there might have been some ground for such alarm: there is now, I am convinced, none. These men are in general much reduced in their circumstances: many of them are very poor: they seek only to live in tranquillity; they have no motive for wishing to raise disturbances; they could not hope for success, even with their Rajahs at their head, and still less when left to themselves. The present generation is a new race, which has never been engaged in war for its Rajahs, and cares very little about them. It is still respected by the people, but has lost all power of raising them against the Government. The best way of securing its attachment is by confidence and good treatment, not by fear and suspicion. The number of Narwais and Desways now actually employed as Mookyests or heads of villages, without any bad consequences, is a sufficient proof that no danger can result from employing the rest. The revenue servants, when they objected to their restoration, were not aware of the number which had already been imperceptibly restored. It appears from the accompanying return made by the village Parputtis, according

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ing to a form which I transmitted to the Collector after leaving Malabar, that of the whole number now present in the province, the restoration of this small body, so far from being in any way likely to disturb, would tend rather to preserve the peace of the country, by leaving no class of men in it deprived of their ancient rights. It should be considered, too, that even if they are not restored, they will long continue to be what they are now, the real heads of the villages; for the Mookyests do nothing without consulting them, and are usually guided by their opinion, when it is not contrary to such orders as they may have received: they do not even sit in their presence without leave. It is, therefore, on every account better for the interests of the public service, that the real and nominal authority should be united in the ancient chiefs of villages. A different rule must, however, be followed in those villages of which the greater part or the whole of the land has become the property of Mapillas, but of which the deswai right is still retained by the ancient Bramin or Nair Chief, who resides in another village. In such villages one or two Mapella head-men now act as Mookyests: they ought to be confirmed in the office of heads of their respective villages, and to enjoy such allowance as may be annexed to it. The ancient chief will not reside in a village whose population is composed entirely of Mapillas, he could therefore be of no use in office; but as his rights of deswai are hereditary, he cannot be deprived of them. Though merely nominal, he sets a high value upon them; he might, therefore, be suffered not only to retain them, but to resume his situation as efficient head of the village, whenever such a transfer should happen of the landed property from Mapillas to Hindoos, as might enable him to take up his residence in it again. There are some villages of which the land partly belongs to Mapillas and partly to Hindoos, and in which both a Mapilla and Hindoo head-man preside over their respective castes. Where there is in such cases an hereditary Hindoo chief, he should be constituted the sole chief of the village, and the Mapilla Mookyest be directed to act under him: where there is no hereditary chief remaining, the Hindoo and Mapilla head-man should be appointed heads of their respective portions of the village, with a proportionate share of the official allowance.

32. The desims or villages are all single and independent of each other: their total number is 2,212. Many of them are very small, but on an average they are not smaller than the mouzahs or villages of other provinces. It would have been more convenient for the dispatch of public business, if many of the smaller ones had been originally larger; but as their present limits have existed for ages unchanged, and as two or more could not be united so as to form one, without interfering with ancient rights and creating discontent, it would be most advisable to let them stand as they are. The measure adopted by Hyder Ally, which has already been mentioned, of uniting together small villages so as to form one of two hundred pagodas revenue, was so much disliked that it was abandoned a few years afterwards. Such an arrangement might no doubt be now accomplished and rendered permanent, but it would bring with it no benefit that was worth the sacrifice of any right, or even of any prejudice of the people. Some Desways have from two to fifteen, or twenty villages. They are usually situated adjoining each other; and as they seldom yield altogether more revenue than one large village, they may be managed by their own Desway, who ought to be appointed chief of the whole. Where any village may be too distant from the rest for him to act as the head of it, he should be authorized to employ in that capacity an agent chosen by himself.

33. The Regulations passed in 1816, require that there should be Curnums to perform particular duties; but had no such Regulations been passed, Curnums would still have been necessary for the security of the revenue. Without them there can be no system in revenue accounts, and no information entitled to any confidence as to the resources of the country. If it is asked how the revenue details have been conducted during the last thirty years without them, it may be answered, that the Mysore Government in making its survey employed a vast number of village accountants as substitutes for Curnums; that from their labours the assessment which still exists, and which constitutes all we know of the land revenue, was formed; that the permanent nature of landed property in Malabar enabled this assessment to be taken for many

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many years without inconvenience, and without alteration, as the basis of the settlement; that while improvements were making in some places the land-owners in others became unable to pay their rents, from the deterioration of their lands from inundations, the decay of garden trees, and other causes; that this evil is increasing every year without being seen, because the want of regular village accounts allows the revenue servants, without much fear of detection, to make up the deficiency by arbitrary exactions from other land-owners, and that in many places the assessment has gradually become inapplicable to the condition of the land. It is only by a Curnum establishment that a Collector can learn the actual state of the country, that he can save some landholders from destruction by a timely remission of their rents, and guard others from undue exactions. The number of Curnums proposed will be fully adequate to the performance of every service required of them. They will have more to do than in other districts in registering the sales and various kinds of mortgages of lands, but much less labour in accounts, because the revenue being paid in money rents, and generally paid without any balance by a very large proportion of the landholders, the details will be much simpler and shorter than where rents are paid both in money and kind, and are regulated every year by the extent of land in cultivation.

34. The number of Kolkars proposed (one to every thousand pagodas of revenue) may appear insufficient, when the number of the inferior village servants in other districts is adverted to; but the customs of Malabar render the greater part of such servants unnecessary. The land-owners, instead of dwelling together in villages, reside on their own estates, scattered at a distance from each other, and often separated by hills and jungles. Their houses and crops are guarded by their servants and slaves. They have, indeed, little to fear, for the natives being chiefly engaged in agriculture, are little addicted to thieving, and strangers are so different from them in language and appearance, that none can pass through the country without being instantly known. The rents being fixed, and in general moderate, are usually paid when called for, so that it is not necessary to employ servants to make repeated demands. The great superiority of the Nambories and Nairs to the other castes, and the long existence of military tenures, has established such an extraordinary degree of subordination among the different castes, and of deference from all to the chief of the village, that while it remains he hardly requires any servant, as every man in the village obeys his orders without hesitation: but as it would not be advisable, under the different system now established, to leave him entirely dependent on the voluntary services of the inhabitants, such an establishment of Kolkars has been proposed, as it is thought will be sufficient to aid him in the discharge of his ordinary duties.

35. Though the inhabitants in general still continue, as usual, to execute all his orders, yet the fear of the courts often deters him from employing even the lower classes in carrying messages, or in bringing supplies for troops and passengers, and other duties which they are by custom bound to perform. It would be proper to remove all doubt on this head, by declaring that the lower classes were to discharge their customary duties, and that the other inhabitants were, in cases of necessity, to assist him, as formerly, in the public service of the village. As there is no cultivating in common, no rents in kind, and no emigrating of Ryots, the village service of Malabar is very trifling, compared to that of other districts. The land-owners are rarely called upon except when troops are marching through the country; their assistance is then sometimes required to procure supplies, or to make temporary repairs on the roads. The lower classes are Pullars, Chirmars, and other castes, corresponding in some degree with the Dhers and Chumbars of the Carnatic: they are exempted from taxation. This exemption has probably arisen from its having been found more useful to require service than rent. A very trifling tax upon their huts or houses would pay one or two servants in each village, who could easily perform all their duties; but as they would rather serve than pay, and as the taxing them would be disliked, even by the heads of villages, they ought to be continued upon their present footing, and to be made to render their customary services.

36. It

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36. It has already been suggested, that the village servants should be paid in land rather than in money. Land confers so much more respectability, and is regarded as so much more permanent, that a much higher value is set upon it than upon a money allowance. A good deal of land in Malabar has fallen into the hands of Government by forfeiture and other means, and ought, as far as possible, to be allotted to the maintenance of the village servants It can only be partially appropriated in this way at present, because it lies in large quantities, and is confined to particular villages, and can only be useful to the servant when it is situated in his own village. The unappropriated part of it might be gradually sold, and the price employed in the purchase of village service-land, wherever it was wanted. The village servants, when they do not receive land, ought to be paid by a remission of rent: this would be more acceptable to them than a money allowance, both because it is more convenient and more respectable. It has also another advantage; it is not liable to be diminished by embezzlement, to which all money payments, particularly to so numerous a body of revenue servants, are always more or less exposed. Where the village servant pays no rent in which he can receive a remission, he must necessarily be paid in money.

37. The expense of the proposed village establishment will be as follows, estimating the land rent and village taxes at......................Pagodas 500,000

Heads of villages, one and a quarter per cent. of the above sum, Pagodas	6,255
Curnum or Menwas two per cent.......................................	10,000
Kolkars three-quarters per cent...	3,750
Pagodas	20,000

These are the rates by which the whole charge of each class is calculated; but as the application of them to every village would make the allowances to the servants in some villages too high, and in others too low, it would be advisable to increase the rates in the small villages, and to diminish them in the large ones, in proportion to the amount of revenue, according to the accompanying scale.

The rate proposed for the heads of villages is low compared to what is usual in other districts; but as in Malabar they have in general lands of their own sufficient for their maintenance, and as they are fond of office, even where it confers no advantage besides a little authority and distinction, the rate will be sufficient to answer the ends of inducing them to execute cheerfully the duties assigned to them, and of attaching them to the Company's government.

38. The whole of the proposed charge will not, however, be in addition to the present expense. The Parputti, now called the village establishment,

amounts annually to ....Pagodas	17,810	7	16
The proposed village establishment to be substituted for it is...	20,000	...	...
The additional expense by the proposed establishment will be	2,189	37	64

But as the reduction of the Parputti establishment will occasion an increase of that of the Tehsildars, the actual additional expense from the measure proposed will be about Pagodas 11,000. But were the whole sum of 20,000 Pagodas an extra charge, it ought not to prevent the immediate appointment of a village establishment, for without it we can have no correct knowledge of the state of the province and its resources, and there can neither be any efficient internal administration, nor that connection which ought to subsist between Government and the inhabitants, I must therefore beg to recommend in the strongest manner the adoption of the measure.

39. The huzzoor and district establishments of Malabar are totally inadequate to the purposes of their institution, and require a complete reform. The frauds in the Treasury in 1807-8, and again in 1812, and the long period they were carried on before they became known to the Collector, evince a great want of proper check and arrangement. A system of revenue accounts, calculated to guard against such practices, was introduced by Major Macleod, but it

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it was unfortunately allowed to be gradually supplanted by the disjointed one which now prevails. The main defects of this system are the want of detailed accounts of the land revenue, and the customs, tobacco, and salt, being placed under officers independent both of the Tehsildars and the huzzoor Sheristadar. The Sheristadar receives hardly any accounts from these departments, and has no control over them, and the agents entrusted with the management of them have consequently the same facility as formerly in Coimbatore, of committing the greatest abuses with very little danger of discovery. It may be said, that the accounts are transmitted to the Collector, and that he is himself the proper person, and not the Sheristadar, to control any department; but no Collector ever was, or ever can be competent to the execution of this task, without the co-operation of a Sheristadar possessing under him authority over every department in all its details. The reform which I would recommend is, therefore, founded in the granting of this authority to the Sheristadar, and in the providing the means of furnishing every account he may require. The estimates of the establishments which accompany this report have been drawn up with a view to this object. I shall state shortly in what they differ from the present establishments, and the causes of the difference.

40. The village Curnums must furnish the detailed accounts of the land revenue. The district or talook cutcherry should have copies of all these accounts in the same details as the Curnums, and whenever doubts arise, they should be able to compare them on the spot with the Ryots. These details, both in the rough state and prepared according to prescribed forms, should be transmitted to the huzzoor cutcherry, which should be composed of men accustomed to examine and check such accounts. The Curnums should be all natives of the country. The talook establishments should be partly composed of strangers, because when they have not this mixture it enables them to combine with more ease in defrauding the revenue, as is now the case. The huzzoor cutcherry, for the same reason, should have still a greater proportion of foreigners. If both this and the subordinate cutcherries were made up of Nairs, they might, in defiance of the utmost vigilance of the Collector, embezzle the revenue with very little fear of detection. It is not safe in any collectorate, and still less in Malabar, to have only natives of it in the Collector's cutcherry: but there is another reason which renders the employment of strangers absolutely necessary, which is that the Nairs, though excellent village accountants, are not qualified to superintend the extensive accounts of a collectorate; the employing of strangers must unavoidably occasion some increase of allowances. Bramins are prohibited from living in Malabar, and though they are not always restrained by the prohibition, both they and every class of Hindoos in the other provinces have such an aversion to Malabar, that they will not go there if they can find service any where else. There are two Sheristadars in the huzzoor or Collector's cutcherry, of whom the principal receives forty, and the second thirty pagodas monthly pay. It is proposed that one hundred and fifty pagodas monthly shall be allowed for the Sheristadars, to be divided as may be thought expedient. The present head Sheristadar is not at all equal to the duties of the office. There are six Gomashtas and six Menwas or Curnums in the cutcherry. Of the six Gomashtas two are employed as Moonshees; two write Hindowi accounts, and the remaining two, with the six Curnums, write only Mallialli. It is proposed to give the Collector four Moonshees, and eight Hindowis and two Mallialli Gomashtas. The present record-keeper has twenty-five pagodas monthly pay, and usually acts as second Sheristadar, for which he is well qualified, but twelve pagodas per month is quite enough for a record-keeper. It is not easy to conceive how all the Gomashtas and Menwas of the cutcherry are employed, for they have hardly any of the accounts which they ought to have. Their working to so little purpose proceeds undoubtedly from the want of system. The only accounts of the land revenue kept in the Collector's cutcherry are the demand, collection, and balance, from which the English accounts are prepared. The cutcherry accounts are merely monthly abstracts of whole talooks transmitted by the Tehsildars. The cutcherry keeps neither village (gramivar) nor individual (ryotwar) accounts, without which nothing can be known of the actual state of the revenue: the proposed establishment will enable it to keep all these accounts.

41. The

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41. The Treasury establishment is extremely defective: it consists only of two Gomashtas and five Shroffs. It is proposed that it should consist of one cash-keeper or treasurer, four Gomashtas, four Shroffs, and four Gollars. The Sheristadar has no authority in the Treasury nor control over its accounts. The only account he receives is a monthly abstract of the receipts and disbursements: he ought to receive a daily account of them, specifying the different coins of which they are composed, and to have authority at all times to call for any account, made out in any form he pleases, and to employ his own Gomashtas in examining or assisting to prepare the Treasury accounts whenever he thinks fit. He should, in short, have full control over the Treasury accounts. These accounts should be open to every servant in the cutcherry, while the transactions of the Treasury are close, and the knowledge of them confined to the few persons stationed in it, and while the Sheristadar receives only monthly abstracts, the Treasury servants will have it in their power to carry on a constant trade in the coins, and to falsify every account.

The amount of the present establishment is......Star Pagodas	5,156
Of the proposed establishment..	7,386
The increase is per annum......................	2,230

but more than half of this increase arises merely from putting the Sheristadars and the Treasurer on the same allowances they have every where else.

42. The talook or district establishment has only one Sheristadar and one Gomahsta to each district: it has under it a parputti establishment employed in the villages, and which it has been already recommended to abolish.

43. The district cutcherry keeps no account of the land revenue, but a village or gramivar demand, collection, and balance account, of which it sends only an abstract to the Collector's cutcherry. It has no accounts of the coins paid by the Ryots, or of their individual rents and balances, or of the land cultivated, waste, deserted, or confiscated. The village parputtis keep some of these accounts, but in a very incomplete state. The proposed establishment will keep all these accounts, and send copies of them to the Collector's cutcherry. It ought not, like the present one, to be composed entirely of Nairs, natives of the country, but of a mixture of Nairs and strangers. The two offices of Tehsildar and Sheristadar, if one be held by a Nair the other should be held by a person from another province; and of the Gomashtas, one only in each district should be a Nair to write Mallialli accounts, and the rest natives of other countries, to write Hindowi accounts.

The amount of the present talook establishment is Star Pagodas	6,465	42	24
and of the proposed establishment,..	15,798	...	...
the increase is..Star Pagodas	9,332	2	56

It will be seen by a reference to the statement of particulars, that this increase is chiefly composed of the charge for the new office of Tehsildars, and of the pay of additional Gomashtas and Peons, rendered necessary by the suppression of the parputti establishment.

44. No augmentation of the present custom establishment is necessary, but there should be a complete change in the manner of conducting its duties. There are seven Chauckees, at each of which there are stationed a Sheristadar or Karyist, who acts as Chauckedar, and one or two Menwas or Curnums to keep the accounts under him. The money collected daily remains in charge of the Chauckedar until the end of the month, when it is transmitted with a monthly account to the huzzoor. The district cutcherry has no authority over the Chauckedar, who has therefore every facility of suppressing his receipts, and falsifying his accounts from one end of the month to the other. The Chauckedar should, like every other district servant, be entirely subject to the authority of the Tehsildar. The boxes in which he deposits his collections should have the Tehsildar's seal upon them. He should transmit every day to the Tehsildar an account particular of his receipts in duplicate, one copy to be kept in the district cutcherry and the other to be forwarded to the huzzoor. The box

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box containing the collections should be sent daily to the Tehsildar, unless when the sum is small, when it may be kept until a sufficient sum has been collected. He should, at the end of each month, furnish the Tehsildar with his monthly account in duplicate, one copy to remain in the district and the other to be forwarded to the Collector's cutcherry. The principal Sheristadar, on receiving this abstract, will, by comparing it with the daily accounts previously received, be able to detect any errors it may contain. The Chauckedar, notwithstanding this precaution, may still commit frauds, but he will have less time, and it will be much more difficult with daily than with monthly accounts; and as the Tehsildar can investigate his conduct whenever he suspects any fraud, it will be almost impossible for him to commit any without the connivance of that officer. There will, besides all this, be the additional check of the control of the Collector's principal Sheristadar, who has at present none over the custom department.

45. The same observations which have been made respecting the management of the custom department are equally applicable to that of the tobacco. This department is now independent of the authority both of the district cutcherry and the Collector's Sheristadar: it should be placed under that of both. There are only two tobacco stations, namely, Palgautcherry and Poonarie. Each of these should be under the immediate management of the Tehsildar's Peshka, instead of a Karyist: the same daily and monthly accounts should be transmitted as are prescribed for the customs. This arrangement, besides checking frauds, will admit of a small reduction being made in the establishment. The English writers are unnecessary, as their business will be done in the Collector's cutcherry. For the two Karyists at thirty, two Peshkars at fifteen pagodas monthly are substituted. The present Pishkar at Palgautcherry, who has not half the business of the Peshkar at Poonarie, has twenty pagodas per month, while the other has only ten.

The charge of the present establishment is.........Star Pagodas	3,536	21	79
and of the proposed establishment...	3,076	44	15
The decrease is............	459	22	64

46. The salt is another separate department, independent of the district and huzzoor cutcherry. There are seven salt stations, each under a Kayrist or manager and a Curnum, who sends monthly to the Collector's cutcherry, which frequently state the names only of the Datals or brokers, instead of the actual buyers and sellers. The accounts can neither shew the whole of the salt on hand, nor the quantity remaining in each godown. After part of the salt has been issued from a godown, a fresh quantity is thrown in, and alternate issues and receipts go on without its ever being emptied. When the issue is once begun from a godown, it should be continued until it is empty, before any fresh salt is thrown in. The godowns should be placed under the Tehsildars, and their Peshkars immediately in charge of them should furnish daily and monthly accounts, in the same manner as has been proposed for the customs. A trifling additional expense will be incurred, occasioned chiefly by allowing Ralkars or Peons one pagoda instead of two rupees monthly; but a considerable saving may be made in the extra expenses of godown repairs and rent, and cooly-hire for removing salt, which are much overrated from want of sufficient check.

The present charge of the establishment is......Star Pagodas	3,339	4	46
The charge of the proposed establishment is.....................	1,968	-	-
The decrease is...	1,371	4	46

47. The

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47. The following abstract exhibits at one view the difference between the amount of the existing and that of the proposed establishment.

	Present Establishment.			Proposed Establishment.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Huzzoor or Collector's cutcherry	5,156	—	—	7,386	—	—	2,682	—	—	452	—	—
District or talook cutcherry	6,465	42	24	15,798	—	—	10,244	2	56	912	—	—
Village servants	17,810	7	16	20,000	—	—	16,250	—	—	14,060	7	16
Customs	1,629	19	4	1,779	19	4	150	—	—	—	—	—
Tobacco	3,533	21	79	3,076	44	15	435	19	25	894	42	12
Salt	3,339	4	46	1,968	—	—	990	39	—	3,361	43	46
Total, Star Pagodas	37,937	5	9	50,008	18	19	30,752	16	4	18,681	2	74
Deduct decrease							18,681	2	74			
Increase							12,071	13	10			
Deduct sader warid							1,452	—	—			
Net Increase							10,619	18	10			

The accounts of the huzzoor Sheristadar, from which the charges of the present establishment have been copied, do not contain sader warid; but as an expenditure under this head certainly takes place, though the Sheristadar has no statement of it, the amount must, of course, be deducted, in order to make the comparison correct. The actual increase of charge, therefore, will be Star Pagodas 10,619 18 10. This sum is no doubt considerable; but it will render the situation of the principal native servants respectable and the establishment efficient, which are at present totally the reverse; and it will give an establishment of fixed hereditary village servants, which at present does not exist, and without which we can neither have order in the details of revenue, nor any accurate knowledge of the actual condition of the inhabitants.

48. During my short stay in Malabar I received many more complaints than in all the other provinces taken together through which I have passed. This may, in some measure, be ascribed to the independent character of the people, to their being more affected by the salt monopoly than in other districts, and to the tobacco monopoly being peculiar to that coast; but it must also be admitted, that their complaints are in some instances well founded. The principal sources of them are the tobacco and salt monopolies and the land-rent. With regard to the tobacco, the grievance complained of is merely of that general nature which must always be felt, where the price of any article of general consumption is greatly enhanced by monopoly. It may also be observed, that though, under the native governments, a monopoly, such as the present is, never was established, yet the article was always subject to heavy duties, to restrictions in its sale. The bullock-men, who formerly earned a livelihood by transporting it from Coimbatore, are still employed, the same shopkeepers still make a profit by selling it in retail, and though the price is much higher to the consumers, the commodity is not a necessary of life, and there is no other way by which an equal revenue could be raised with equal ease to the inhabitants.

49. With respect to the salt, the inhabitants in general of Malabar are not more affected than those of other provinces by the monopoly price: but the dealers complain of the measurement at the depôts, and the land-owners, who make salt on their lands, both of the measurement and of the prohibition of the manufacture. The foreign salt has of late years almost entirely supplanted the home

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home manufacture. It is brought from Goa and Bombay, but chiefly from Bombay. The importers stated that the measurement, which had always been unfavourable to them, had been much more so since fusily 1223, and I thought it advisable, in consequence of their representations, as well as of information from other quarters, to examine the measurement personally. I went, for this purpose, to the salt godowns at Calicut, and in presence of a crowd of importers, shopkeepers, and revenue servants, made the measurer belonging to the salt department measure ten parrahs, first in the way usual in receiving it from the importers, and then in that in which he issued it to the purchasers. The difference was thirty-four per cent.; but the dealers asserting that the difference was still greater, and that the measurement had not been so unfavourable to them as it usually was, the operation was repeated by a Peon belonging to the customs, who always attends at the measurement, and who measured in the manner which he saw always practised. The result was a difference of forty-nine per cent. The importers were not yet satisfied, and maintained that the difference was actually fifty per cent., and that it would have been found so, had the Peon been as expert in the regular measure. Some Brinjarries who were present, and had just filled their bags with salt to carry to Mysore, requested that it might be submitted to a similar trial: the measurement was accordingly made, and the difference was found to be fifty-three per cent. It is easy to see why the measurement is more unfavourable to the Brinjarries than to the inhabitants of Calicut: they are strangers, and not so likely to be clamorous for redress.

50. The difference of measurement cannot properly be called a loss to the importers. They are aware of the custom, and as they still continue to import, it is a proof that whatever the measurement may be, they receive the full price of the commodity. The loss occasioned by the measurement evidently falls upon the revenue. The exact extent of it cannot possibly be ascertained, except by getting possession of the real accounts, which are probably concealed; but an estimate of it may be formed, which will probably not be far from the truth. The annual wastage is reckoned by the dealers to be not higher than five per cent. on the foreign, or than ten per cent. on the home salt. The great difference of measurement began in fusily 1223: before that period the difference was about twenty-five per cent. and was partly intended to cover an annual wastage of twenty per cent., which it was supposed might take place, but it appears never reached one quarter of that amount. By taking the excess of measurement from fusilies 1221 to 1222 at twenty-two and a half per cent., and from 1223 to 1225 at forty-five per cent., and allowing a wastage of ten per cent., both in the foreign and home salt, it will be found that a quantity of salt, equal to Garce 2,452 76 6¼, of the value of Star Pagodas 75,586 42 14, has been embezzled by the servants of the department in the course of five years, from the beginning of fusily 1221 to the end of fusily 1225. This sum may at first sight appear large; but when it is considered that there are seven stations, that it is only about two thousand pagodas a year to each, and that there is no control over them, it is in fact as little as could be expected. But it will be still more, if instead of allowing ten per cent. for annual wastage, the amount of wastage be taken, as reported by the Collector to the Board of Revenue, at 573 garce. The total sum, instead of Pagodas 75,586 42 14, inserted in the accompanying statement, will be then Pagodas 92,500 10 74, as follows:

				St. Pagodas	F.	C.
Total embezzlement according to the statement No. 4,......				75,586	42	14
Wastage allowed per statement ....Garce	1,166	179	8¾			
Wastage per Collector's report..................	573	—	—			
Excess of wastage per statement	593	179	8¾			
at 28½ pagodas..				16,913	13	60
Star Pagodas				92,500	10	74

51. All the items in the statement are taken from the native accounts of the Collector's cutcherry, excepting those of excess of measurement, which, as already mentioned, are calculated from the trials made at the godowns. The

cutcherry

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cutcherry accounts, as will be seen from the statement, shew an excess of measurement, during the years 1221, 1222, and 1223, of Garce 379 51 8½, but none during the two following years, when it was certainly higher than at any former period; and they also shew a wastage, but only for 1221, of one garce and eighty merkals. That there was an annual wastage cannot be doubted: but whether the whole was 573 garce, reported by the Collector, or more or less, is very uncertain. Whatever it was, its omission in the cutcherry accounts evinces how little they are to be depended upon.

52. The loss from the surplus measurement of the salt not being brought to account is not the only one which Government suffers; it loses also from paying more than the actual purchase price. The foreign salt, as shewn in the accompanying statement, is purchased from the importers, by Datals or brokers, at from twenty-seven to thirty rupees per garce, and sold to Government at from thirty-six to forty-eight rupees per garce. The importer sells his salt readily at twenty seven to thirty rupees, but as he is anxious to get away, he wants ready money, which the brokers give him. The broker, however, never takes charge of the salt. It lies on the ground for some days or weeks, until the Collector's servants are ready to receive it: the broker then sees it measured by the Collector's measurer, and deposited in the public godown, in presence of an agent of the owner, who is liable for all wastage while lying on the ground, previous to its receipt by the salt servants. From this date the wastage is borne by Government. The broker is exposed to no risk whatever. He gets the Collector's receipt for the whole quantity delivered into the godown, which is paid a few months afterwards, and he thus gets a profit of twenty or thirty per cent. merely for his paying ready money, which might easily have been done from the Collector's treasury, and the difference of price thereby saved.

The whole quantity of foreign salt received in five years, from 1221 to 1225, was Garce 8,134 329 4, for which the price paid, per the cutcherry accounts,

					S. Pags.	F.	C.
was .... Rupees	3,29,532	3	72				
The price to the importers is estimated from the reports of such of them as were present	2,24,171	10	38				
The difference between these prices, or the loss sustained by Government, is	1,05,360	6	22	or	30,102	43	63½
If to this sum of Star Pagodas 30,102 43 63 we add the surplus measurement not accounted for					75,586	42	14
The amount which Government ought to have received above its actual receipt for five years is............................					1,05,689	40	77

or annually Star Pagodas 21,137 44 15.

This result, it is true, is not drawn altogether from actual accounts, but partly from estimates of surplus measurement and wastage, and prices paid to the importers by the brokers. But these estimates are, I believe, rather underrated than otherwise. A clear proof that they are not over-rated is that the dealers are willing, for ready money, to deliver the salt at the estimated price and measurement. Eight or ten importers and brokers made this offer to me when at Calicut, and I think it quite possible that an agreement might be made with them on terms still more favourable.

53. A rigid investigation, properly conducted, would shew to whose use the surplus salt has been appropriated. There can be little doubt but that it went partly to the servants in charge of the godowns and partly to the head Sheristadar, previous to fusily 1223; but from that period it has, I believe, gone chiefly to a person named Bisram-sing, not in the service of Government. This man, who had been for some years settled as a trader of Palgautcherry, was employed by the Collector, on the discovery of the defalcations in the Treasury, in 1223, in investigating the embezzlements of the Sheristadar and Treasurer and recovering the amount; and his services were found so useful on this occasion, that he has ever since, though without any official situation,

been permitted to have the principal direction of the revenue affairs of the province. Every office is held by men on whom he thinks he can depend. The salt at Calicut was in 1223 placed under Soor Narrayen Bhut, one of his dependents; but in 1225 he got this man transferred to the charge of the tobacco at Poonana, and his own domestic servant, Ram Kishnen, appointed to succeed him. He got the Treasury placed under the present Shroff, Akki Shitte, who of course attends to all his orders. The key of the Treasury chest is kept by the Shroff, but that of the apartment in which it is deposited is kept by Bisram Sing: no issues or receipts can take place without his notice. He has a room in the Treasury, where he sits, and where he keeps a box with his private cash for his commercial dealings; but it is evident that, from his connection with the Shroff, he may easily take loans privately from the Treasury, and issue them publicly from his box. Several of the brokers who sell the foreign salt to Government are either his agents or partners. It is therefore a great convenience to him, though he ultimately replaces the amount, to be able to draw the purchase-money from the Treasury. Before he came to be employed by the Collector he was a petty trader, worth about five or six thousand rupees: he is now supposed to be worth from two to three lacs. His influence has been such, that he may, without difficulty, have acquired a sum equal to this from the salt, tobacco, and other sources, without any embezzlement in the treasury; but a treasury in which a merchant has so completely established himself can never be safe. All the Collector's principal servants having been more or less concerned in the embezzlements of fusily 1222, and his having none in whom he could place confidence, his availing himself at the time of the services of Bisram Sing was perhaps unavoidable; but they ought to have been dispensed with long ago. The present Sheristadar is utterly unfit for his situation: he was brought forward by Bisram Sing, solely on account of his being a quiet tractable man. The office ought to be filled by one, or rather by two able men, not natives of Malabar.

54. The salt of Malabar is not made from sea water on the beach, but is manufactured on salt marshy lands unfit for cultivation, or on lands which, though formerly cultivated, have been found more productive by being converted into salt-pans. These lands are scattered in small portions over the country near the sea, and belong to a great number of different individuals, who have always complained of the measurement, but have of late complained more loudly of their having been prohibited from manufacturing salt, by which means their lands are rendered useless, as they will yield no other produce. The difficulty of preventing clandestine sale of salt when it is made at many hundred different places has led to this prohibition. The foreign salt, from being imported at only a few stations, is so much less exposed to this evil, that it is taken in preference to the home, and has almost entirely supplanted it. The mere convenience of the revenue ought not surely to subject the land-owners to so great a hardship as that of the loss of the whole produce of their land; neither ought they to be permitted to extend the manufacture beyond its former limit, because such an extension, joined to the high price, might so much increase clandestine sales as to occasion a serious loss to the revenue. An arrangement might, I think, be made, by which sufficient security might be afforded to the revenue without injustice to the landholders. The manufacture of salt should be permitted on all lands appropriated to this purpose before the monopoly, and also on all such lands as may have been converted to this use, in consequence of cowles from the Collector: on all other lands it should cease. The average quantity manufactured on the old lands by the respective owners previous to the monopoly, and on the new lands subsequently, should be ascertained, and adopted as the quantity to be annually received from by the salt department: the excess of the demand above this quantity should be supplied by foreign salt. It will be impossible, among so great a number of petty manufacturers as there are now in Malabar, to prevent fraud; but with a proper establishment of district and village servants, it may be kept within bounds. The quantity carried privately to their own houses, or sold to their neighbours by the manufacturers, will probably never be less than a fourth or a fifth of the whole; but this ought not to be deemed a sufficient reason for putting a stop to the manufacture, and preventing a great body of proprietors from deriving any return from their lands. To some the loss is not great, as only a very small

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small portion of their land is employed in this way, but to numbers it is very distressing, as it is principally by proprietors who have very little land that the manufacture is carried on, and among all the discontent is very great. Even if an increase of revenue were the only point deserving of consideration, it is not very certain that any thing would be gained by the complete substitution of foreign for home salt. There would be some increase of the salt revenue, but this would probably be counterbalanced by a gradual decrease of land revenue, in consequence of the diminished profits of the owners of the salt lands rendering them less able to discharge their rents. The fact of a salt revenue greater than that of Malabar being realized in Canara without any importation, is sufficient to prove that it is not absolutely necessary, even for the sake of revenue, to suppress the home manufacture. The following abstract exhibits in round numbers the quantities of Malabar and foreign salt purchased for the monopoly during five years, from fusily 1221 to 1225.

	Malabar.	Foreign.
Fusily 1221	Garce 385	1,514
1222	2,517	1,177
1223	219	1,734
1224	352	1,662
1225	76	2,045

55. The next great subject of complaint in Malabar is the assessment of gardens and rice lands. By this is not meant any general inequality of assessment, but the continuance of the original assessment on gardens and rice lands, which have been so much deteriorated from various causes, that the produce is no longer equal to the discharge of the rent. Some lands are swept away by mountain torrents or by rivers; some are overflowed by the sea and rendered unproductive for several years, or for ever where the owner had not the means of repairing the damage: some are left uncultivated, either from their being over assessed, or from the inability of the proprietors, and gardens have gone to decay without new ones having been planted to supply their place, or if planted, without their having yet become productive. Where a garden yields nothing, a remission of the whole rent should be made: where young trees are coming forward, no rent should be demanded until they are productive: where rice land has been destroyed, the rent should be given up: where rice land lies waste from the poverty of the owner, if a remission of rent for a few years is likely to enable him to cultivate the land, it should be allowed, on his giving security for the payment of the full rent after the expiration of that period; if it be waste from over assessment the rent should be lowered; if from its remote situation and the waste of cultivators the whole rent should be remitted. The investigation of these details, if made annually, would occupy but little time, and would not only secure the revenue, but obviate, in a great measure, the necessity of selling land for arrears.

56. The assessment of Malabar is in general very moderate, but were it lowered one half, failures would still be frequent. They must always be expected among such a body as forty thousand petty landholders, a considerable share of whom are little above the rank of common cultivators. Government receives from them so great a portion of the produce of the soil as revenue, that it ought to act rather as an indulgent landlord than as a rigid creditor. The little estates of these men ought not always to be sold, merely because it offers the readiest way of recovering their balances: they should be sold only when, after granting the owners every reasonable indulgence as to time, allowing them an abatement of assessment for a term of years in order that they may bring their lands into good condition, there is no hope of their being able to pay their rent. The power of selling should exist as a check over fraudulent defaulters, but with good management it will rarely be necessary to increase it. There were few or no sales before 1225, but the Ryots have now been called upon for their accumulated balances. From 1221 to 1225 inclusive, the lands of those who could not pay them have been sold. The amount of these balances is trifling, but as the number of individuals who suffer is considerable, as the lands are sold for much less than the proprietors paid for them, and in some cases probably for less than might have been got, and as the sale of lands for arrears of revenue was formerly unknown in Malabar, the practice of it, now so generally introduced, is viewed with a good deal of

dissatisfaction

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dissatisfaction by all classes of landholders. The principal Sheristadars had not the accounts of these sales, but I found the account of two talooks with the talook Sheristadar. From these accounts it appears that in twenty-nine villages, balances against eighty-six landholders, amounting to Rupees 1,970 3 56, were discharged in the following manner, viz.

By the sale of personal effects	Rupees	99	3	92¾
——— of 42 rice-fields		958	1	42¼
——— of 94 gardens		912	2	21½
	Rupees	1,970	3	56

and that the rice-fields were purchased by the late owners for Rupees 4,153 3, or more than four times the amount of what they have now been sold for.

57. The balances of 1226 are more considerable than in former years, and they will go on accumulating and augmenting the discontent of the inhabitants, while the present system of attempting to realize them solely by the sale of the land is persevered in. The fear of being obliged to part with their lands has induced the proprietors, for some years, to continue paying the rent of lands which no longer yielded an adequate produce. Some have now exhausted their means and cannot pay, and more will be in the same situation the next and every following year. Other remedies than the sale of the land must be resorted to: this remedy may be a very proper one among zemindarries and great estates, but it is a very bad one among innumerable small properties, as in Malabar, where the land-owner and the cultivator are very commonly united in the same person. The same means should be adopted both for the security of the land-owner and of the revenue as in a well regulated ryotwarry district: no demand should be made for unproductive lands; a reasonable allowance should be occasionally made to the poorer classes for losses; no balance should be kept hanging over and distressing them for years; every balance outstanding at the end of the year should, within three, or at most four months from that date, be either realized or remitted. The diminution of revenue which would immediately ensue from lowering the rent where assessment is too high, and remitting it altogether where the land is unproductive, is estimated at ten thousand pagodas. Much of this loss, however, would not be permanent, because, as it is owing to the poverty of the owners, and to the land lying in remote situations where there is a scarcity of cultivators. it would be gradually lessened as the improvement of the circumstances of the inhabitants again brought the lands into cultivation. It would not be advisable to attempt to make up the deficiency by an equalization of the land assessment, because though there are equalities, they are not of such magnitude as to require a new assessment, and because such a measure would be extremely unpopular in the country. But there is another mode, sanctioned by ancient custom, by which the revenue might easily be made up, namely, by assessing new gardens on their becoming productive. It was the universal practice under the government of the Rajahs, to inspect all gardens once in every twelve years, and to alter the rent of them according as the produce had declined by the loss of old trees, or augmented by the planting of new ones. The Rajahs adopted it in their own domains, and enforced it whenever called upon among the landholders and their tenants. Its origin is of very ancient date, and is said to have been coeval with the establishment of the ancestors of the present race of Rajahs, and the custom itself was kept up until the transfer of the country to the British Government. The period of twelve years was, no doubt, chosen as that which gave the young garden time to come to maturity. Before the land-owner could demand the increased rent from the tenant, the tenant was entitled to demand an abatement of rent. The periodical raising and lowering the assessment of gardens ought to be revived and continued. Some objections would be made by those who have made new gardens where none existed before, but these would be easily overruled by the general sense of the country in favour of the ancient practice. The assessment by which the revenue always has been, and is now collected, is founded upon the principle of all garden trees being taxed while productive. Nearly one-third of the land revenue arises from fruit trees; but as the rent of a garden must necessarily be omitted as the trees decay, it seems but fair that new trees should be taxed on

Colonel Munro's Report on Malabar, 4 July 1817.

on becoming productive, according to the custom of the country. Unless this rule be observed, it will be the interest of a great number of the owners of gardens to let them go to decay, and make new ones on land which pays very little rent. If they have not already done this, it is because they had no assurance that either the new or the old garden would be exempted from taxation. It is supposed that the increase of revenue which would be derived from assessing the new trees would amount to about twenty thousand pagodas.

58. There does not seem to be any sufficient reason for exempting the pepper vine from taxation. It may be said that it encourages the land-owners to grow more, and enables them to furnish it on cheaper terms for the Europe market; that a greater quantity is in consequence exported, and that the customs on the extra quantity will probably compensate for the loss of rent. It is not said that the former tax discouraged the production of the article. After Tippoo had ordered most of the pepper vines to be destroyed, they were again planted in spite of that tax, and continued to increase: the tax, therefore, viewed merely as it affected the land-owners, did not require to be abolished, though some abatement might have been proper. It is for Government to determine whether any additional advantages have resulted from the measure to the trade or the customs, to make amends for the sacrifice of an annual revenue of thirty thousand pagodas.

59. Before concluding this long report, I must again take the liberty of earnestly recommending the introduction of the proposed village system, as absolutely necessary to the establishing of a connection between Government and the people, and the adoption of the establishments proposed for the different departments under the Collector, as without them he can neither know the actual condition of the inhabitants, nor protect them from unauthorized exactions, or the revenue from embezzlement.

I have the honour to be, &c.

THOS. MUNRO,
First Commissioner.

4th July 1817.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE,

The 16th October 1817.

To the President and Members of the Board of Revenue.

Mr. Thackeray's Report, 4 Oct. 1817.

GENTLEMEN:

Par. 1. I meant to have submitted, before this time, drafts of a cowle, as directed in Mr. Hanbury's letter of the 5th December last, but am still in doubt about many important points. I now wish to ask the advice and instructions of the Board.

2. The lands usually occupied by each Ryot have been considered his putcut, or farm, where they were highly assessed; his estate, where lowly assessed. He seems to have been considered answerable for the rent of his putcut under all circumstances, though remissions and indulgences have been frequently necessary. Two years' possession seems to have been considered to give him his rights, and impose on him the duties of an occupant. He seems to have been allowed to throw up part of his land, good and bad together, upon giving notice in time, that the Circar might get another tenant. Annual engagements have been taken from him, but it would appear much more strictly since the introduction of courts of justice. It was considered necessary to have some written documents to proceed upon in case of dispute. Garden lands, some lowly assessed wet lands, and plantations, classed also among the wet lands, are a saleable, many poonjee lands a valuable property. The putcut would generally have been a profitable farm, if not a valuable estate, if other exactions and impositions had not been continued or introduced. The Ryot has been subject to have lands imposed on him against his consent, or to pay extra assessments and deficiencies in the bareez of the village, under the head of gross tax. This is the best account I can give of a putcut: but there have been so many

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many changes, that neither the rights of the Government nor the Ryot are fixed with precision.

3. If inquiry could be made, it would be found a putcut consisted of lands which came to the Ryot from his father; of lands he took willingly, because profitable lands; of lands, though unprofitable, which he agreed to take, in consideration of some indulgence, remission, deduction of teerwa, or relief from former exaction; and of lands formerly composing the putcut of another Ryot, who failed, and which he agreed to take, good and bad together, the bad for the sake of the good. These lands he ought not to be allowed to throw up, because he has, in fact, promised to keep them, and it is one of the conditions on which he holds his profitable lands: nor has the Ryot a right to take a good and refuse a bad field, of a lot of Circar waste and untenanted land offered him. The lands entered in his name in the accounts to make up deficiencies in the bareez of the village, and to pay extra assessments, are different; he should be allowed to relinquish them. But this inquiry, if carried too far or begun incautiously, would lead to a thousand frauds, falsehoods, confusion, and loss of revenue, most of which Government has a right to.

4. All these circumstances should have been taken into consideration when the survey was made. A survey affords a good general standard, but is too unequal to be the sole rule of assessment. It does not seem clear whether it was intended, when the survey was made, that the Ryots should be allowed to throw up their over-assessed lands: if so, the present survey rates on the good lands are too low, on the bad too high. We should lose, Mr. Sullivan computes, from fifty to seventy thousand pagodas if they had this freedom. They would concentrate their stock on the smallest extent of the best and lowest assessed land: all the bad and highly assessed would be left waste and pay no revenue, and the Ryots would retain their good lands at the rent below their value, and without performing one of the conditions on which they may now be considered to hold them.

5. If, indeed, the survey had been equal at first, and could continue so, no loss would result from this freedom; because the rent being every where exactly proportioned to the value of the land, the Ryot, wherever he went, and whatever extent of land he occupied, would have to pay the proportionate rent. But no survey rate can be so nicely adjusted at first; and if it could, would soon change. The value and rent of land fluctuates like the value of any thing else. But even at first we cannot so nicely appraise earth; and if we could, ten thousand mistakes must find their way into a survey. Frauds cannot be prevented, and erroneous principles are frequently adopted.

6. It is evident we must take a broader and coarser rule. Coimbatore is a country paying six lacs of pagodas; a certain village paying a thousand; a certain Ryot with a well, two ploughs, and twenty bullahs of land, thirty pagodas.

7. Our survey, as it now stands, may be nearer than the beezwarie of the native Governments; but we have attempted too much if we proposed to make the survey the sole rule of assessment. If we made it the sole rule here, and allowed the Ryots to throw up what lands they pleased, we should lose above half a lac of pagodas; if we demanded the whole survey rate on the whole of the lands now entered as occupied, we should ask for near a lac and a half of pagodas more than the country can pay. The difference between the survey rates and the actual settlement is chiefly on the grass lands; but these are as necessary, and perhaps on the whole as valuable, as any other lands: they seem to have been formerly taxed at the same rates. The errors of the survey have been corrected by making the Ryots keep or take a good and bad field together, or by giving him grass land at a low rent to compensate for the high rent on some of his poonje land, or by entering in the accounts grass land as cultivated to make up for too low a rent on his old poonje land. In this manner, the loss of revenue by the deduction of the teerwa, in fusily 1217, was made up. The requisite quantity of grass land was entered in the accounts as poonje, and made to pay poonje rent. Some lands may have been saddled on the Ryots besides; but, on the whole, if fusily 1217 was a tolerable year, and they had not suffered much from the previous year of famine, which lowered

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the revenue of fusily 1216, it is evident they did not pay more than a fair average revenue.[*]

8. If no more than the old rent on both his poonje and grass together was taken from the Ryot in fusily 1217, this arrangement was good for Government and him too; but perhaps on this, and many other occasions, many Ryots were actually made to pay more money. Waste, sometimes useless, was merely entered in his name in the accounts to raise his payments, in fact, upon his old lands, from which they came. All this[†] shews the survey is unequal: indeed, the very circumstance of the Ryot wishing to throw up one field, and being tenacious of another, is enough to prove it.

9. But it would be highly inexpedient to make a new survey. A new survey, even if we could be sure it would be more equal, would produce alarm, probably loss, much trouble, confusion, and expense. Rich Ryots, now easily assessed, would get further reductions by bribing the surveyors; and if Government made up the loss by an addition to the burthens of others, the operation would be justly considered an invasion of property, and the people would be still further from believing they could have a valuable property in their putcut lands: and besides these objections, the value of lands alters, and in a few years a new survey might be called for. The safest rule now seems, to get the Ryots to come to some permanent agreement for the lands they usually occupy, and for the rent they usually pay.

10. The annual operation of settling the jummabundy on valuable putcut estates is expensive and troublesome, fetters agriculture, and opens a door to the disputes, frauds, and errors, which may be supposed to find their way into the annual adjustment of an hundred thousand accounts current, where so many interests are concerned, and so many circumstances to be taken into consideration.

Sic orig. 11. The revenue officers raise the payments of the Ryots by charging full survey rate on lands previously, from some cause, on cowle, or grass rent; by charging garden teerwa on some lands newly watered that year from his old, or from newly dug wells; by saddling him with waste or untenanted Circar land, and by renting the Circar wastes for grass to one or two principal inhabitants, who subrent them, or rather make a tufreek of the amount, or more sometimes, on the Ryots of the village. They can also ease him, when necessary, by charging only cowle or grass rent on lands for which he before paid full rent, by allowing him only to pay poonje rent where he before paid garden, by allowing him to throw up part of his bad lands, and last year by allowing him a reduction of half the rent on lands left uncultivated that year. From whatever cause, this remission, which amounted to 10,732, was contrary to usage, because the Ryots are considered responsible for the rent of their poonje lands under all circumstances, and perhaps was wrong in principle: but it was no doubt beneficial, perhaps absolutely necessary, in the present state of the revenue; and after a bad season, it had also the advantage of simplifying accounts, where they are so complicated, and saving

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[*] Southern Division.

	Bullas.	Settlement, Star Pagodas.
Fusily 1216:—Poonje	54,693	92,958
Grass	56,224	21,720
Total	1,10,917	1,14,678
Fusily 1217:—Poonje	1,26,124	1,20 418
Grass	22,199	5,109
Total	1,48,323	1,25,527
Fusily 1226:—Poonje	1,42,040	1,26,795
Grass	87,007	18,269
Total	2,29,047	1,45,064

[†] Extension of cultivation and improvement was inferred, when the Ryots were robbed and the Government deceived.

saving the time, frauds, and danger of an inquiry into the circumstances of each Ryot's waste or uncultivated putcut land. But it was a temporary expedient. They ought to have been allowed to throw up many of these lands, or rather never saddled with them. But there is, perhaps, no time for such inquiries, and they might lead to endless disputes.

12. The settlement of the jummabundy now may be considered rather as a final adjustment of the accounts of the year, than as a previous settlement of the terms on which the lands are to be held. The settlement is, in fact, going on always. In the beginning of the year the revenue officers and Monigars are trying to get the Ryots to give moochelkas for their putcut lands, and take as much more as they will agree to: if they neglect this duty, they neglect the interest of their master, the landlord. The jummabundy begins in November or December, according to the season, and goes on till the end of the year, when there are generally some claims to remissions still left to be settled: it is a struggle the whole time between the Ryots and revenue officers, to keep up revenue on one side and to evade on the other. The difficulty of keeping up the revenue will be more felt every year, as the power of the revenue officers declines. If we do not come to some fair and permanent terms, the Ryots will try by frauds, falsehoods, petitions, and prosecutions, to evade the fair, as well as the unfair demand. The revenue officers must try by the patronage, influence, and means still left them, to keep up the revenue, or the Government will lose a great deal of fair revenue. The bad consequences of this struggle must be evident: it has produced bad consequences already. Ever since the establishment of the court, the revenue officers have, in fact, been *harder* or *sharper* with the Ryots, and obliged to insist upon more strict engagements from them. This, if it did not lead to the practice of taking razeenamahs, has made it more necessary. This struggle hurts the moral character of the people, and makes revenue less secure: it would be better to give up some revenue to induce the Ryots to come to permanent terms. Disputes about land are frequent now. The Ryot is now anxious to get his pottah, which he considers an acknowledgment from the highest authority of his at least temporary right. How much more interest would a permanent pottah give? If the annual pottah gives him some credit and importance, how much more might a permanent pottah give? There is no doubt of the great advantage of some permanent settlement in every respect; many of its practicability. Here the people, if not impoverished, are debased and suspicious. There have been so many changes and monopolies, so much Circar interference, so many exactions and restrictions; individuals have so long and often abused the name and authority of the state, that the people seem to have lost all sense of truth and justice. After so many years of peace and plenty, it is lamentable to find the revenue less secure, the people less respectable and perhaps intelligent, the servants less to be depended on, and private rights not more certain and secure than when the province first came under the Company's government. No other improvements are to be observed than those resulting from the situation of the province and military reputation of the Government, which have protected it from foreign invasion and poligar pillage. The system here has been to make the cutcherry of the Collector the focus of all business, the depositary of all power, the source of all influence, the arbiter of the fortunes of the landed proprietors, the controller-general of agriculture and commerce. The Collector not only regulated whether rent should be paid, but whether half, or quarter rent. The most intelligent and active Collector will make not unfrequent mistakes; but where, from whatever cause, he neglects his duties, the worst abuses follow. It gets more difficult every day to carry on the present system of temporary expediency, and the Government may lose more by the struggle between the revenue officers and Ryots, than by giving up what may be necessary to induce them to come to some permanent terms. The revenue officers must not give up the just rights of the Government: they act at their peril, and must be considered the stewards of a great landlord, rather than as formerly, the representatives of the Government. All these difficulties were known when the village leases were introduced.

13. The Honourable the Court of Directors approve of permanent engagements with the Ryots for the lands they usually occupy and for the rent they usually

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usually pay. Mr. Sullivan, in some of his reports, particularly paragraph 42 of his letter of the 7th September 1816, seems anxious to introduce some more permanent system. Under such a settlement the Government would lose the difference between poonje and garden teerwa on new wells;* but it may be observed:

Sic orig.

14. Many old wells have been deserted, many have been dug since the survey. There are more wells now than under the native Government; but the amount exacted under the native Government was perhaps double the survey rates. The reduction of teerwa has therefore produced more wells, and in fact more revenue for the country in general: and in the long run the revenue benefits generally by the greater number of wells, even at half the old assessment, because the produce of the country is generally so much increased and secured by the additional number of wells. A well on a putcut farm may enable the Ryot to pay the teerwa on his other dry land in a bad year. The old wells deserted have gone to decay, chiefly from the burthen of the assessment; a few from unfavourable situation and from the water failing, and more from the owner disappearing. Nobody but his heir will take the well, because, according to the custom of the country, the owner or his heir may reclaim possession. The increased number of wells since the survey seems almost entirely owing to the comparatively low teerwa. The teerwa on well, as well as all other land, under the native Government, and indeed in all parts of India, was fixed at a share, or supposed share, of the produce. Land under a well was supposed to produce three or four times as much in the year as the same extent of dry land, therefore it paid three or four times as much. The stock and labour employed was not, perhaps, sufficiently considered: at all events, the number of wells dug since the teerwa was lowered, shews the good effects of a low teerwa. There are many other considerations which operate to induce the Company to refrain from modes of assessment, which might have answered well under the native Government. Here the advantage of simplifying accounts seems to me alone to compensate for the supposed sacrifice of revenue. I do not know exactly the expense of digging, and a capital required to work a well. Suppose it only fifty pagodas, the interest and additional teerwa would come to twenty-two per cent. per annum on that capital: supposing the capital less, the teerwa would be still a higher tax upon it. Tuccavi has been advanced to Ryots undertaking to dig wells: it would be better to leave them to dig and enjoy fully the profits of the wells. It is more difficult to calculate the profits and clear rent of a well above those on dry land. If the Ryot works his own well, he gets the farmer's profit and most of the wages of labour besides the rent. Well lands are not, perhaps, so generally rented to farmers by the owners as to afford data for calculating the rent; but from what inquiries I have made, it seems that the owner's rent very little exceeds the interest on the cost of digging the well. The present rates, therefore, certainly do not offer too much temptation to this mode of employing capital: on the contrary, in this, as in other countries, money and labour laid out on land generally bring less returns than in other lines; but then this is more secure and pleasing. The additional teerwa on gardens is, in fact, an income tax. Giving up this income tax is inviting capital into this mode of investment; and in the most unfavourable view of it, is only offering a bounty to new wells, which some may think unnecessary, but a bounty to a species of improvement which cannot be too much encouraged. The number of wells might perhaps be doubled, the produce of the country and revenue proportionally augmented and secured. When they can pay more revenue easily, it will be easy to find expedients to get more from them. The present object is to secure the present revenue; by and bye it may be the object to increase revenue. Nothing is more likely to secure the present, and enable the people hereafter to pay more revenue, than a greater number of wells; and nothing is more likely to encourage the people to dig new wells, than giving them a full sense of property in their putcut lands, which they cannot well feel while subject to the continual interference the claim to additional teerwa for new, and the extension of garden cultivation under the old wells, and other improvements must produce. I do not recollect any case in which I would raise the payments of the Ryots, except where poonje, or garden, may be converted into nunje, by water from

Circar

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* Poonje teerwa, thirty-seven fanams per bulla; garden teerwa, Star Pagodas 3 31 42 per bulla.

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Circartanks or watercourses. Here the Circar is at the expense of bringing the water, and should immediately get the difference of rent. It may be said, some of the old wells will be deserted and the revenue lost, and the Government ought to be allowed to make up the loss on the new wells. It may be answered, this is only a part, and a very small part, of the present annual losses, which it is hoped a greater number of wells would in a degree and in time, with the other advantages to be given to the permanent Ryots, altogether prevent. Of course it is the same to the Government, whether the Revenue, as long as it does not fall off, is brought to account as garden, or dry, or wet land; it is not necessary to keep a running account of wells, and have the new as a set off against the deserted wells. In most cases it would not be so much a sacrifice of revenue as a favourable bargain with the Ryot, giving him up the difference between the present teerwa and that to be imposed on his future improvements, to induce, and so far enable him to pay his present rent regularly: it would be so far like ensuring the present revenue. If a permanent settlement is made with the Ryots, it is probable many new wells will be dug and some old may go to decay, and possibly on the same estate. The whole estate will be rendered more valuable, some parts more than others. When the estate shall come to be divided, the parties will divide it according to its existing value, the value of all its component parts, and the whole fixed land tax will be calculated by the parties and by the punchayet, who will generally preside at the division, and they will regulate their respective shares accordingly. It will, of course, be necessary for the revenue officers to see that the land tax is fairly divided according to the then existing value of the lands, rather than according to the old survey rate on each field, unless all parties wish it. If all parties wish it, it will be pretty certain the survey rate still continues the fair and equal assessment on each field, and it should be continued; but not so much because it is the survey rate, as because it is admitted to be the fair rate at the time. If it is necessary to alter the survey rates, because one part of the estate going to one individual has been materially improved, another going to another individual materially deteriorated since the survey, the revenue officers must subdivide the assessment by the same rule that the parties divide the property. The same rule must be observed in sales and transfers. It may be said, this will be a difficult task, and will produce collusive transfers to evade the public revenue, and will overthrow the survey rates and lead to loss and confusion. With respect to the difficulty of the task, it is evident that it will only be to be performed occasionally, while it is now to be performed annually; that the land tax will be more easily divided in this way than the present annual rent is settled; and that if we cannot depend on our revenue officers to subdivide the assessment, so as to secure the Government from loss, and our judicial tribunals to settle disputes, we must admit our administration to be so bad, as to force us to deprive the people of private property in the land, and to rule for ever, not by system, but by temporary expedients. With respect to the overthrow of the survey rates, it is to be hoped that the country will in time be so much improved, that the survey will be applicable only as a general standard, and that the land tax will be more like what it is in England. This would actually be the case here, on an estate of fifteen bullahs of dry, converted by new and the extension of garden cultivation under the old wells into fifteen bullahs of garden, still paying the old dry teerwa. Of course a great capital must be invested in the land to make it so valuable. The survey rates may be proper enough at present, and as the customary rates now in general afford the surest guide in assessment; but they are not calculated, nor can be expected to last for ever: and if the condition of particular districts, villages, estates or fields, fairly, and it may be called naturally, require they should be altered, there can be no doubt of the necessity of altering them; and if altered, it must be done with reference to the value of the land at the time. The survey rate on particular fields will be altered, but on the principle of the survey itself, which is to raise or lower the rate according to the value of the land. A change may take place in the value of land; in the value of fields probably in ten years; of estates, in ten or twenty; and in thirty and forty even in the value of villages. The lands may be expected to be generally improved, but some more than others; some even deteriorated. A field may at once be rendered more valuable by a well; an

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estate by several wells or plantations: on others wells and plantations may be allowed to decay. A village may be improved, not only by the improvement of its own component parts, but by the general improvement of the surrounding country, or by troops or great public establishments in its neighbourhood. It may be ruined, as many have been in Coimbatore, by the ravages of wild beasts, and some even by the vexation occasioned by the travellers and troops marching. In the future subdivision of estates and land tax, the then existing value of the lands will be taken into the calculation, as well as the old survey teerwa, and the lots be subdivided between the parties, and the land tax sub-assessed accordingly. Any alteration, so far from being injurious by overthrowing the survey rates, will be the wholesome and natural way of correcting those rates upon the survey principle, and making the land-tax fit itself to the circumstances of the estate. It would be as reasonable to take Doomsday book as the sole guide for assessment in England, as to expect that the survey rates as they now stand are to remain unchanged for ever. In the same manner, if thirty or forty years hence it should be found expedient to revise the land tax generally, the value of each estate will be taken into the account, and it must be assessed on the old survey principles upon its then existing value, or any other new principles that may be determined on. If at the end of that period the country should be found in a worse condition than at present, the revenue must fall under any system; but there is every reason to hope a permanent settlement will produce a general improvement, which will compensate for partial loss, and such a settlement is more likely than any other to prevent partial loss.

15. I have the honour to enclose a draft of a cowle. There is no objection to publishing it now, though I fear the permanent offer it contains may not be accepted generally for some years.

16. No. 2, a statement of the lands and rent of Poottea Gowd, who proposes to take his lands on permanent terms. He proposes to pay 472 chuckrums for lands, the survey rent on which is 599 chuckrums: his present payment is 457 chuckrums. It may be said he gets his waste too cheap; bullahs seventy for five instead of sixty chuckrums, the survey rate: but it may be answered, the survey is an imaginary rate, which the lands never have, and may not be able to pay for a century, and therefore is a clog on improvement, and a weight hanging over the heads of the inhabitants, which will effectually prevent them from acquiring a valuable property in their putcut lands. On the whole, Poottea Gowd's offer is advantageous to the Circar: he is to pay for his wet land in all seasons and under all circumstances.

17. Statement No. 3, shews the number of wells in each year of the Company's Government.

18. No. 4, shews the difference between the survey rates and the actual settlement of fusily 1226, on the whole of the lands now entered as occupied. This shews the Ryots now pay less than the survey rates for more land than they would occupy if left to themselves. This seems to give the Government the power of raising the rent at pleasure, but is only the power of raising the rent on lands which may be supposed unable to pay, for if they had, they would have been raised to the full survey teerwa long ago. No great improvement can be expected in villages where more land has been forced on the Ryots than they want, and where the jummabundy is nothing more than raising the rent of each individual towards, or reducing it somewhat further below the survey rate.

19. It is not to be expected a permanent settlement can be paid without any remission; but some arrangement, more permanent and secure than the present practice of temporary expediency, may be adopted. Remissions must be necessary every where, unless insured against by a great sacrifice of revenue. Occasional remissions will produce less inconvenience and difficulty than the present operations of first getting the Ryots to take the lands, than settling the jummabundy, and afterwards frequently granting remissions. Besides, a permanent settlement may be made on the well lands, in plantations now classed among the nunje lands, and in some valuable, because lowly assessed, both nunje and punje lands; but failures will occasionally take place under any system.

20. If permanent terms are made, all the grass lands usually occupied and forming part of putcut farms should be continued to the Ryots, not at one-third, one-fourth, or one-fifth of the full rent, but on a general view of all the circumstances of the land, ryot and village, on an average of the fair rent usually paid for the whole of his farm.

21. The Ryots are now liable to be ejected from these lands, or to pay full rent, if any other Ryot offers to cultivate and pay full rent for them. The Ryots sometimes plough, sometimes keep the same field fallow or under grass, when the grass rent is to be raised to full, the full rent lowered to grass rent, according to the change. This leads to disputes, fetters agriculture, weakens the security of the Ryots, and makes accounts complicated. *Sic. orig.*

22. It may be said, many of them will get too good a bargain, and the Government will lose too much: for that a Ryot who now has a little cultivated at full, a great deal of grass at one-third, or one-fourth, will in time cultivate it all: it may be answered, we make the Ryots keep the good and bad land together, and therefore ought to let them get the profit from improveable land in their occupation. Probably where the Ryot has much grass, his cultivated land is highly assessed; or he has some at full rent which has never been cultivated at all, but was saddled on him to make up some deficiency in the bareez of the village, or pay some extra assessment, and got the grass to counterbalance that or some other imposition. His rent is paid from the whole of his lands, grass included. If hereafter some permanent arrangement should be made, the rent should be fixed on a general view of all the circumstances of the land, ryot and village, and the rent on improveable lands should be raised accordingly. About half the grass lands entered in the jummabundy statements may, from the accounts from the districts, be supposed usually in the occupation of the Ryots. The difference between the survey rent and the present low rent may be fifty thousand pagodas. This is a nominal sacrifice, which must probably be made if permanent terms are accepted; and it may be necessary to give up some more of the Circar grass lands, in certain cases, besides. It is a sacrifice which should be made if they agree to permanent terms, but until then no deviation from the custom of the country should be admitted. *Sic. orig.*

23. This sacrifice, however, is like that of the difference between poonje and garden teerwa, resigning what cannot be expected for many years, if ever.

24. The grass rent on Circar waste is a distinct consideration. They have generally been rented out to one or two principal Ryots, who sub-rent them, or rather make a tufreek on the village of the amount they themselves have to pay, often more. This is one of the usual modes of making up deficiencies and paying extra assessments: it opens a wide door to abuse. In some villages the Ryots seem to divide the grass lands by a private arrangement, different from our accounts. Much of the Circar grass lands previously rented out to one or two individuals, but perhaps held jointly by the village, was entered in the pottahs of fusily 1226 as part of the putcut of the individual, that is, the share of the grass lands which he was supposed to hold and pay for jointly with the other Ryots, was considered, in fusily 1226, as a part of his private farm. I would make no changes from ancient custom, nor give up any of the usual rights of Government, till a more permanent settlement is made.

25. With reference to the observation of the Board on the settlement of fusily 1226, it is necessary to remark that the jummabundy here is to be considered rather a final adjustment of the accounts of the year than a previous settlement of the terms on which the Ryots are to hold their lands. The Ryots generally seem considered responsible for the rent of their putcut lands according to what they paid last year; but it has been usual, particularly since the establishment of the courts, to take agreements from them in the beginning of the year to prevent disputes, and such agreements are absolutely necessary under the present system. They are prescribed by the Regulations: and if they were not taken the revenue officers would have no legal instrument to proceed upon in the case of refusal to pay rent. Moochilkas, also, gave great facility to the settlement of the jummabundy. I have no scruple in ordering them to be taken: they are proper and necessary, but must be taken with the consent of

the Ryots. The Ryots are averse to enter into these engagements till the rain falls, and are only now signing them. These arrangements are made by the Monigars, Curnums, and Tehsildars, from August to October: the huzzoor cutcherry goes round in December, and corrects any mistakes, redresses any injustice, and brings to account any frauds which may have found their way into these transactions. The jummabundy of fusily 1226 was, considering the difficulty of the task, a moderate and good adjustment of the accounts of the year. Lands unfairly *saddled* on the Ryot were deducted from the accounts, or the general remission of half the rent on uncultivated lands was allowed, when there was no time for the inquiry. The rent on poonje converted in fusily 1226 into garden by new, or extending the garden culture under old wells, was not raised, though the rent was raised on lands surveyed as garden, but which for some years had been reduced to poonje rent. I have some doubts about the policy of giving up the difference between poonje and garden teerwa till some permanent terms are agreed to. The confusion and abuses which prevailed here for so many years, made the jummabundy of fusily 1226 a difficult task: that of fusily 1227 will not be less tedious, nor perhaps less difficult. If a permanent settlement could be made, this annual adjustment would be easier. It would be to revise the registers of lands, and enter them in the name of the Ryots to whom transferred when sold or disposed of; to enter and charge for the waste newly occupied, and raise the rent of poonje, or garden newly converted into nunje, by Circar water; and in bad seasons, when remissions are necessary, to ascertain the extent of loss, and settle the amount to be remitted. I would publish the cowle and come to permanent terms with such Ryots as offer. If it is found impossible to get them to come to permanent terms, I do not see how we can much improve on the present practice of temporary expediency. We must get them to take as much land and pay as much as we can; they will try to pay as little as they can: loss, confusion, and disputes must attend this struggle. The orders of the Honourable the Court of Directors exclude any shape of village rent, but they are too disunited to rent their villages jointly. The village might perhaps be rented separately to the two or three parties generally to be found in it, but they might quarrel among themselves.

26. I have the honour to transmit a statement shewing the difference between the survey rates on the nunje lands in different districts, and to state, that it may be proper eventually to lower the high rates in Erroad, and perhaps in other places, if found necessary after further inquiry. It will be observed, that the average rate in Erroad is Con. 7 8F. 11P. per cawney on the old nunje, but only 4 3 on the new nunje. The old and new are the same nearly in all circumstances of soil, water, and situation. In Caroor the old nunje is only 3 6 14, the new only 1 9 12. In Erroad it is difficult to get Ryots to take the land: in Caroor nunje is saleable property. Whether the terms are for the year, or a term of years, this reduction may be necessary. It is desirable to settle either for one year or a term of years with whole families, or sets of the same caste in a village, for the whole of their lands, where they may approve of such an arrangement.

27. It is desirable to lower the survey teerwa at once, where it evidently appears too high, particularly where the land is deserted in consequence; but this must be done with caution.

28. It is desirable to relieve all Ryots engaged in agriculture from payment of the house-tax. Many Ryots now take out separate pottahs merely to avoid this tax, from which Pottahdars are exempt: this makes the accounts complicated. Many, in fact, sub-tenants, are now entered as independent occupants, merely to avoid this tax.

29. It is just to make an allowance for lands saddled on the Ryot without any advantage to compensate for the imposition, or to allow him to throw them up; but great caution is necessary in making the inquiry.

30. The decennial renters gave cowle on very low terms for waste newly brought under cultivation: these low cowles were continued in fusilies 1225 and 1226. It seems doubtful whether the rent should be raised above the cowles: the circumstances of each case must in a great measure regulate

the decision. These are the only points which now seem necessary to be stated for the instructions of the Board. The other statements I have the honour to transmit will shew the details of the present system, and explain the difficulties of making the jummabundy.

31. Some loss of revenue may be apprehended this year on the poonje lands, partly because only a few partial showers fell from the beginning of June to the end of September, and partly because the Ryots are getting more independent from various causes.

32. The Board authorized Mr. Sullivan to rent the Circar grass at one-fifth: I would recommend that no change be made till some permanent terms are agreed to. There is no reason why one-fifth should be a fitter rate than one-third or one-fourth, the usual rates. Any change produces trouble and some confusion. In the southern division, where there is most of this land, poonje and grass paid the same until the survey. Mr. Hurdis raised the poonje and reduced the grass rent. In fusily 1227 the rent on poonje was lowered, and grass rent, to the amount required to make up the loss, entered as poonje.

33. These changes are generally nominal: the Ryot pays the same, or more, under another head. Till some arrangements with regard to the Circar grass lands can be made, as directed in Mr. Hanbury's letter of the 5th December last, I would propose to let out the Circar waste land for this year to such inhabitants as may voluntarily apply for it, but would recommend that the usual rates of one-third or one-fourth be continued for the present, instead of the new rate one-fifth proposed. Of course, the Collector will take all the care he can that no deficiencies in the bareez of the village or extra assessments are levied under this head, but that the land is voluntarily taken and paid for.

34. In the Coimbatore division it has been customary never to take less than garden rent on the whole of the lands entered as garden by survey, whether they were watered and under garden culture or not, and to charge garden rent on old poonje besides, newly brought under garden culture by water from the old or new wells. In fusily 1226, gardent rent was confined to the land entered as garden by survey, not extended to poonje land brought that year under garden culture by water from old or new wells.

35. In the southern division it has been customary for some years to charge garden rent on such lands only as were actually watered, not on all the lands entered by survey as the garden attached to the well. The lands entered as garden by survey were charged as poonje, when not actually watered. In fusily 1226, the rent on the whole of the lands entered as garden was raised towards full garden rent, whether such lands were that year under poonje or garden culture. It might be advisable to make no change till some permanent terms are agreed to. Changes always produce complaints; sometimes injustice. In the northern division the Ryots may be as ready to pay garden teerwa on poonje newly brought under garden culture, because the custom, as the Ryots in the southern division may be averse to pay garden teerwa on garden lands by survey under poonje culture, because the practice has for some years been otherwise. There is generally some good reason at bottom for any established custom, though it may at first seem impolitic or unjust. The assessment is on the whole not so heavy as in most provinces: the only real grievances so general as to deserve public representation are, entering in the accounts, and charging for lands never wanted nor used by the Ryots, to make up deficiencies in the bareez of the village, or pay extra assessments, and the tufreek under the head of grass-tax.

I have the honour to be, with much respect, Gentlemen,
Your most obedient servant,
(Signed) WM. THACKERAY,
Acting Collector.

Coimbatore,
4th October 1817.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 31*st January* 1818.

Revenue Letter from Fort St. George, 31 Jan. 1818.

Par. 58. This settlement* itself did not call for any particular observation from us, further than the expression of our approbation of the great attention which Mr. John Sullivan, the Collector, appeared to have paid to the arduous duties of his situation; but the correspondence to which the settlement had given rise between the Board of Revenue and the Collector, drew our notice to the defective state of the information before Government, with regard to the progress which had been made in the preparations for carrying into effect the orders of your Honourable Court for recurring to the ryotwar mode of settlement.

59. We therefore gave instructions to that Board, to submit, as soon as possible, a statement on the following points.

First, The mode of settlement which, either in whole or in part, subsisted in each of the districts under this Government.

Second, The precise date at which the subsisting settlements of a temporary nature would terminate in the several districts where they prevailed.

Third, The degree in which each district was prepared for a ryotwar settlement, by the establishment of teerwas, and by such other means as the Board might deem necessary.

60. We at the same time intimated to the Board of Revenue our hope, that considerable progress had been made in framing a Regulation for the intended ryotwar settlement; our regret that the present lease settlement had been left without that only legitimate foundation; and our approbation of the basis of justice and moderation on which they proposed that the ryotwar settlement should be formed: and we particularly impressed on the Board, the importance of furnishing the information called for without delay, both that the proper steps might be taken in due time for preparing to execute, in the most successful manner, the instructions which had been received from your Honourable Court, and that there might be an opportunity of making any reference to your Honourable Court which might eventually prove necessary with regard to the detailed or local application of those instructions.

61. The reply of the Board of Revenue, contained in a letter from their Secretary, accompanied by voluminous papers, calculated to afford information respecting the preparations made for recurring to the ryotwar mode of settlement, was taken into consideration at our Consultation on the 24th June.

62. As that part of the letter from the Secretary to the Board of Revenue which relates to the first two points on which we had called for information contains a summary view of the state of the several districts under this presidency, with regard to the settlement of their land revenue, which may prove interesting to your Honourable Court, we shall take the liberty of inserting the substance of it.

63. The whole of the district of Ganjam was in possession of Zemindars, holding their lands on the permanent zemindarry tenure, with the exception of the Itchapoor and other pergunnahs, which had been granted on lease to the late Major Evans, and subsequently surrendered to Government; the zemindarry of Gumsoor, recently forfeited, and the Bavanapoor mootah and Chicacole estates, in which the permanent settlement had been annulled. In the pergunnahs above-mentioned, in Gumsoor, and in the Bavanapoor mootah, annual village settlements prevailed; and in the Chicacole estates there had been formed a village settlement for five years, which would expire with fusily 1228.

64. In the district of Vizagapatam, the only lands not permanently settled were those of the Hoonjaram estate, of which a village settlement had been made for five years ending with fusily 1229.

65. The whole of the district of Rajahmundry was settled according to the permanent zemindarry system, excepting six estates which were under the management of the Collector, and in which annual settlements prevailed.

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* Coimbatore.

66. The only lands not permanently settled in the district of Masulipatam were the two small resumed mocassah villages of Caupavaram and Singagoodum, which were annually rented out, and the resumed jaghire village of Kytapilly, which had been rented out on a lease expiring in fusily 1228.

67. Of the lands under the Collector of Guntoor, the district of Palnaud was the only part not permanently settled. A village settlement of seven years had been formed by the Collector for the dry lands of that district, but the Government had refused to confirm it, and had declared it terminable as soon as the necessary measures could be taken for the introduction of the ryotwar system. In the wet lands the established share of the produce belonging to the Government had been ordered to be received in kind from each cultivator; and so far the collection of the revenue was ryotwar. The commutation of the revenue in kind for a revenue in money remains to be effected.

68. In the district of Chingleput, the whole of which was formerly settled on permanent zemindarry tenure, numerous estates had gradually lapsed to Government; and the greater part of them had been settled on village leases for ten years, which would expire in fusily 1232. Several, however, remained under aumany management, for want of adequate offers for the rent of them.

69. In the district of Salem, one of those in which the permanent zemindarry settlement was formerly established, the ryotwar system had been reverted to, with respect to such estates, as, from time to time, had been brought in on account of Government.

70. In the Bellary division of the Ceded Districts a decennial village settlement prevailed, which would expire with fusily 1231; but as there was reason to believe that many of the renters were inclined to surrender their leases, the Collector had been authorized to resume them in such cases, and to revert to the ryotwar mode of settlement.

71. In the district of Cuddapah, the other division of the Ceded Districts, a decennial village settlement had been made, which would expire with fusily 1230.

72. In the districts of Nellore and Ongole, in the northern and southern divisions of Arcot, in Tanjore, and in the wet lands of Tinnevelly and Trichinopoly, there prevailed village settlements, which would terminate in Nellore with fusily 1231, in both divisions of Arcot and in Tanjore with fusily 1230, and in the wet lands of Tinnevelly and Trichinopoly with fusily 1232.

73. In the dry lands of Tinnevelly and Trichinopoly the settlements were annual and ryotwar, on the old money rents.

74. In Coimbatore, and in the districts of Madura and Dindigul, the ryotwar mode of settlement had been reverted to.

75. The foregoing is a concise but, we believe, correct acconnt of the different modes of settlement subsisting in each of the districts under this Government, Malabar and Canara only excepted, and of the periods yet unexpired of such of those settlements as are of a temporary nature. The peculiar nature of the settlements which prevail in the provinces of Malabar and Canara is, no doubt, well known to your Honourable Court.

76. The information afforded by the Board of Revenue with respect to the third point on which we had called for their report, namely, the degree in which each district might be prepared for a ryotwar settlement, by the establishment of teerwas and by other necessary means, was very defective; they however submitted to us such parts of their correspondence with the officers under their superintendence, as related to the adoption of preparatory steps to the general introduction of the system, together with a rough outline of a Regulation for the ryotwar settlement, which they proposed to circulate in that unfinished state for the consideration of the several Collectors, in order to have the benefit of every procurable information on the subject, before submitting the Regulation to Government with a view to its enactment. It was also stated in the letter of their Secretary, that with the view of enabling the Collectors to discover any practical difficulties that might occur in introducing the proposed settlement, and to provide remedies against them, as well as to render

Revenue Letter from Fort St. George, 31 Jan. 1818.

render the rules for the formation of the settlement both correct in principle and uniform in their practical result, the Board had desired each of those Collectors in whose districts the ryotwar system was not established, to select one village, and to proceed to measure, class, and assess its fields, on the principles laid down by Colonel Munro, in his survey of the Ceded Districts.

77. Before passing any resolutions upon this communication from the Board of Revenue, we considered it desirable to avail ourselves of the benefit to be derived from the intimate acquaintance with the subject of the ryotwar mode of settlement possessed by Colonel Munro; we therefore caused that communication, with its several enclosures, to be transmitted to him, for such observations thereupon as he might think fit to offer.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 24th June 1817.

Read the following letter from the Secretary to the Board of Revenue:

To the Chief Secretary to Government.

Sir:

Letter from Board of Revenue, 24 June 1817.

1. I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of Mr. Secretary Hill's letter, under date the 15th ultimo, in which it is stated, that the attention of the Government has been drawn to the defective state of the information before them, with regard to the progress that has been made in the preparations for recurring to the ryotwar mode of settlement in the territories under this Government, and that the Right Honourable the Governor in Council therefore requires a statement on the following points: 1st. The mode of settlement subsisting in each district; 2dly, The precise date at which the existing temporary settlements will terminate; and 3dly, The degree in which each district may be prepared for a ryotwar settlement.

2. The periodical reports of the Board, already before the Right Honourable the Governor in Council, will, it is believed, be found to contain detailed and particular information on the two first points; but as it may be satisfactory and convenient to have a summary thereof, it is now subjoined.

Ganjam.

3. The whole of this district is in the possession of Zemindars, who hold their lands under the permanent zemindarry tenure; with the exception of the Itchapoor pergunnahs, granted to the late Major Evans on lease, and since surrendered to Government; the zemindarry of Gumsoor, recently forfeited; the Bavanapoor mootah and the Chicacole estates, in which the permanent settlement was annulled.

4. In the Itchapoor, &c. pergunnahs, in Gumsoor, and in the Bavanapoor mootah, annual village settlements prevail; the existing settlements will therefore expire with the current year fusily 1226. In the Chicacole estates a quinquennial village lease has been introduced, which will expire with fusily 1228.

Vizagapatam.

5. The only lands not permanently settled in the Vizagapatam district are those of the Hoonjaram estate, in which a quinquennial village lease has been introduced, that will expire in fusily 1229.

Rajahmundry, viz. Yanamadoroo, Paulcoodaroo, Woopalagooptum, Salkenatepillay, Bendarmalanka, Masulipatam.

6. In the Rajahmundry district six estates are under the management of the Collector, and in these annual settlements prevail; the existing settlements will consequently expire there with the current year 1226.

7. The only aumany lands in the Masulipatam district are the two small resumed mocassah villages of Caupavaram and Singagoodum, which are annually

ally rented out, and the resumed jaghire village of Kytapilly, which has been rented out on a lease expiring in fusily 1228.

Letter from Board of Revenue, 29 May 1817.

Guntoor.

8. The only lands not permanently settled under the Collector of Guntoor are those in the district of Palnaud. The dry lands in that district were settled by the Collector on a septennial village lease, but the Government have refused to confirm the same, and have declared the lease terminable so soon as the requisite measures can be taken for the introduction of the ryotwar system. In the wet lands the established share of Government has been ordered to be received from each cultivator in kind, and so far the collection of the Revenue is ryotwar. The commutation of the revenue in kind for a revenue in money remains to be effected under the rules now framing.

Chingleput.

9. Most of the numerous estates in this permanently settled district which have gradually lapsed to Government have been settled on a village lease for ten years, which will expire in fusily 1232: several, however, are under aumany management, from the want of adequate offers for the rent.

Salem.

10. The ryotwar mode of settlement and collection have been reverted to in the estates of this district, which have been bought in from time to time on account of Government.

Ceded Districts: Bellary, Cuddapah.

11. In Bellary a decennial village lease prevails, which will expire with fusily 1231; but the Collector has been authorized to resume the leases of such as may be inclined to surrender them, and in that event to revert to the ryotwar mode of settlement. In Cuddapah a decennial lease settlement has been established, which will expire with fusily 1230.

Nellore, two Divisions of Arcot, Tanjore, Tinnevelly, Trichinopoly.

12. In Nellore and Ongole, in the northern and southern divisions of Arcot, in Tanjore, and in the wet lands of Tinnevelly and Trichinopoly, village lease settlements prevail, which terminate in Nellore with fusily 1231, in the northern division of Arcot with fusily 1230, in the southern division of Arcot with fusily 1230, in Tanjore with fusily 1230, in the wet lands of Tinnevelly with fusily 1232, and in the wet lands of Trichinopoly with fusily 1232.

13. In the dry lands of Tinnevelly and Trichinopoly, the settlements are annual and ryotwar, on the old money rents.

Coimbatore, Madura, Dindigul.

14. In Coimbatore and in the districts of Madura and Dindigul the ryotwar mode of settlement and collection has been resorted to.

Malabar and Canara.

15. The peculiar nature of the annual settlements which exist on the western coast are too well known to the Government to require any elucidation in this place.

16. Having given this concise abstract of the existing settlements in each district, and stated when those of a temporary nature will terminate, it remains for the Board to shew in what degree each district, not at present settled on the ryotwar plan, may be prepared for that system. To do this it is necessary that the Board should enter at some length into an elucidation of the landed tenures of the different provinces, and of the nature and effects of the ryotwar survey where it has been introduced. A minute on this subject, involving also various other questions connected with the general introduction of the ryotwar plan of settlement, has been partly prepared, and is now under the consideration of the Board, who hope soon to have it in their power to submit it to the Government in a complete state:* meantime, with the view of enabling the Right Honourable the Governor in Council to judge of the preparatory steps that have been taken for the general introduction of the ryotwar settlement,

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* Minute by the Board of Revenue, dated 5th January 1818.

Letter from Board of Revenue, 29 May 1817.

ment, they beg leave to enclose for his information copies of the papers noted in the margin.*

17. From these enclosures it will be observed, that considerable progress has been made in the formation of a Regulation for the intended settlement. It is proposed by the Board to circulate the draft as it now stands for the consideration of the several Collectors, in order that they may have the benefit of every information to be procured on the subject, previously to submitting the Regulation for enactment; but it is to be considered at present as a mere outline of the proposed law, which it will be requisite to modify considerably as further information may prove expedient.

18. With the view, also, of enabling the Collectors to discover any practical difficulties that may occur in introducing the proposed settlement, and to provide remedies for the same, as well as to render the rules for the formation of the settlement correct in principle and uniform in their practical result, the Board have desired those in whose districts the ryotwar system has not been satisfactorily established to select one village, and to proceed to measure, class, and assess the fields thereof on the principles laid down by Colonel Munro in his survey of the Ceded Districts. It is hoped that this measure will not only enable the Board to anticipate and provide against the chief difficulties likely to arise on the introduction of the new settlement, but assist its establishment on uniform and satisfactory principles throughout the country.

19. But when the Board of Revenue consider the great difficulty likely to arise in the Northern Circars in the conversion of the Government share of the produce, which in some districts is as high as sixty or seventy per cent. of the whole, into a moderate money payment; when they find that in many places the former ryotwar settlement existed only in the accounts of the Collector's cutcherry, and never was adopted or followed by the people; that it was very inaccurately established in other districts, and that in general the result of most of the former ryotwar surveys has been unsatisfactory; but, above all, when they observe the little regard paid to ancient usages and private rights under the surveys hitherto made on the ryotwar plan, they are desirous, in reverting to that system, to guard against these evils; and while they vest the revenue officers with such powers as may be requisite to enable them to measure, class, and assess the lands, they wish to confirm existing rights, to prevent oppression, and to ensure speedy redress of individual wrongs. The Board are extremely anxious to effect this at as early a period as possible, and no efforts on their part shall be wanting for this end: but the interests involved in the new system of revenue administration are so momentous, that the Board are desirous that it should be rather well than hastily established.

I have, &c.

Fort St. George, (Signed) A. D. CAMPBELL,
29 May, 1817. Secretary.

DRAFT *of a* REGULATION *for the general Introduction of the Ryotwar Mode of Settlement and Collection.*

Draft Regulation for Ryotwar Settlement.

Whereas it has been deemed expedient that the settlement and collection of the public revenue, on lease, whether by one or more villages, shall be discontinued after the expiration of all existing leases, and that the public revenue shall henceforth, in all practicable cases, be collected by public officers in the pay of Government, either European or native, direct from each contributor; and whereas it has been deemed expedient that a measurement, classification, and new assessment should be made of all arable and waste land, and that a certain, fair, and reasonable equivalent or composition should be fixed in money for all public revenue heretofore received in kind, and that the variable public assessment now paid in money for land should be changed for a fixed field assessment: wherefore the Right Honourable the Governor in Council has been pleased to make the following rules.

1. From

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* Circular letters, 25th March, and 3d April 1816; to Mr. Hyde and Mr. Roberts, 17th April; to Mr. Ellis, 17th April; to Col. Caldwall, 22d May 1816; circular letter, 22d May 1816; draft of the ryotwar Regulation.

Draft Regulation for Ryotwar Settlement.

1. From and after the date of the promulgation of this Regulation, the collection of the public revenue shall not be rented out by villages, or other larger divisions of country, for a term exceeding one year, unless the sanction of the Governor in Council shall have been first obtained.

2. Where no leases exist on the promulgation of this Regulation, and in all cases where leases elapse, the settlement of the public revenue shall henceforth be made by the officers of Government, either European or native, direct with each individual contributor.

3. In all practicable cases the amount of public revenue to be paid by each contributor for each fusily year shall be settled by the Collector with the contributor, or by his assistant; but where, from the extent of the collectorship, this cannot be done, the settlement of the amount of revenue payable by each contributor shall be made by the native servants of the Collector, under defined and written instructions from the Collector. The settlement, when made in the first instance by the native officers, shall be revised by the Collector, or by the Assistant to the Collector, and be reported for the approval of the Board of Revenue.

4. In all villages where a measurement and classification of the land has been made, and the public revenue demandable from each field under cultivation has been fixed by a competent authority, the collections of the public revenue shall be made according to the rates of assessment so fixed.

5. Where the rates of assessment on a field have been fixed by a public act of a Collector, and those rates have been followed as the rule of demand for more than one year, such rates shall be considered to have been fixed by competent authority.

6. Where the rates of assessment which have been fixed in the manner described in the foregoing section shall, after due investigation, appear in the opinion of the Collector to require being modified, he shall appoint a punchayet of cultivators and native revenue officers to value the land, with reference to the public assessment fixed on land of the same quality in the village where the land in question is situated, or in the adjoining villages. The Collector shall then report, for the final sanction of the Board of Revenue, the reduction of the assessment which has been found to be necessary.

7. Where no measurement, classification, and assessment of land have been completed on punjah lands (commonly called dry grain lands), but the public revenue has nevertheless been paid in money (teerwa), the revenue shall be collected agreeably to the rates heretofore established, till such time as new rates, to be proposed under the measurement, classification, and assessment herein provided for, have been approved and confirmed. Where any dispute may arise respecting the existing rate of teerwa to be demanded, the revenue shall be collected according to the rate that has been most prevalent during the last ten years preceding the dispute.

8. It being intended that the public revenue, now usually demandable in money, but varying in the rate of the tax according to the nature of the produce, should be changed for a fixed rate of assessment to be levied without reference to the nature of the produce, Collectors shall proceed, under the rules contained in this Regulation, to change the varying rate of assessment for a fixed field assessment.

9. In cases where the public revenue has hitherto been customarily demandable in kind, the public revenue shall be collected according to such custom, and according to the customary rates of division (warum or pauloo), till such time as a certain fair and reasonable equivalent in money shall have been established. Where any dispute may arise respecting the existing rate of division, the rate which has been most prevalent during the ten years last preceding the publication of this Regulation shall be considered the customary rate.

10. It being intended by this Regulation that the public revenue heretofore paid in kind should be commuted for a payment in money, Collectors, under the instructions and rules contained in this Regulation, shall proceed to commute

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mute the revenue demandable in kind for a certain fair and reasonable equivalent or composition in money.

11. No collection shall be made according to the new rates of money assessment, until such rates of assessment shall have been assented to by the cultivators whom it may concern, or a decision on the justness of the rate has been passed by a competent authority.

12. In cases where a cultivator may not agree to the commutation of the revenue heretofore paid in kind for a money tax, or to the new rate of money tax proposed to be substituted for the existing rate, on the ground of over-assessment, the Collector shall cause a punchayet to be assembled, to be composed of five persons, of whom two shall be chosen by the cultivator who objects to the assessment, and two by the Collector or his officers, and one by the four persons thus chosen. The punchayet shall give their award in writing on the amount of the money tax to be assessed on the land in question. Where a Collector may approve the money assessment proposed by the punchayet, he shall confirm it. Where the Collector may consider the assessment unreasonably low, he is at liberty to decline confirming it, and shall in such cases continue the previously existing rate of warum or teerwa, till further experience has ascertained the true value of the land in question, or the cultivators shall assent to a fair commutation proposed by the Collector.

13. Where disputes may arise respecting the equitableness of the assessment proposed to be fixed on any field in lieu of the varying assessment alluded to in Sections 8 and 9, the Collector shall be guided by the rules of Section 12 in bringing such disputes to a settlement, and shall, where he may suspect fraud or collusion in the punchayets, be at liberty to recur to the customary rates of assessment, till such time as an equitable fixed assessment has been acceded to.

14. In order to prevent the loss by waste, fraud, and embezzlement, which arises when the public revenue is received in kind immediately by the officers of Government, Collectors are permitted, till such time as the commutation of the payment in kind for a payment in money has been made, to ascertain the quantity and quality of the crop of the current year, to value the same in money, and to offer to each cultivator separately, or to all the cultivators of the village collectively, to make over to them the Government revenue in kind, commonly called the Circar share of the produce, for a fixed sum in money. In cases where the cultivators may refuse the terms offered, and the Collector cannot come to a settlement with them for a money payment, he is authorized to rent the collection of the public revenue for the then current fusily by villages, to any person or persons, not being native officers in the pay of Government, or otherwise exceptionable, giving the preference (where all circumstances are the same) to persons residing in or near the village, and reporting all the circumstances of the case for the information of the Board of Revenue. This mode of settlement shall continue only till such time as an assessment in money has been fixed on each field. In all such cases the cultivator's share of the produce shall be delivered over to the cultivators so soon after the crops have been cut as may be practicable.

15. All fees established in grain usually taken from the gross produce, or from the Circar or cultivator's share, shall be paid in such cases immediately upon the crops being reaped or beat out, as the case may be, to the persons entitled to receive them. The collection of the Circar share being all that is to be rented, no delay shall occur in delivering to the cultivators the share they are entitled to of each crop.

16. Collectors shall limit the demand for public revenue to lands actually cultivated, unless the occupier of uncultivated land prefers retaining the land and paying the teerwa on it, to giving it up to another who has offered to cultivate it. Contracts voluntarily entered into to pay revenue for a specific quantity of land at a given rate or amount, may nevertheless be enforced by Collectors.

17. In villages* in which the lands under cultivation are held permanently by the same cultivator, and are not liable by custom to be periodically changed,
and

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* See the extract of the general letter which follows, dated 16th December 1812, par. 38. " The principle of the proposition that was suggested by Mr. Græme, for confining the leases to
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and in which no valid objection is made by the other cultivators to the measure, it shall be competent to cultivators to demand, and to Collectors to grant a lease of such lands on terms to be mutually agreed on; provided such terms are approved by the Board of Revenue and confirmed by the Governor in Council: and the revenue of the last year of such lease, provided the measure be sanctioned by the Honourable the Court of Directors, shall be the permanent revenue demandable on such land. Waste land shall not, in any case, be included in the leases or permanent tenures allowed to be made by this section. The form of the deed to be issued for such leases shall be submitted to the Board of Revenue for approval, previously to being issued.

18. The collection of the public revenue due from lands which have actually been sown, but which have proved wholly or partially unproductive, may be suspended at the discretion of Collectors. Provided, however, that in cases where the assessment, as in Malabar and Canara, is fixed on an entire estate, or a defined extent of land, no such suspension be made by Collectors without the previous sanction of the Board of Revenue.

19. Compulsory measures shall not be used to cause the cultivators to extend their cultivation, and cultivators shall be left at liberty to extend or contract their cultivation annually in the way they may think most to their advantage. A cultivator shall not, however, be permitted to throw up any one of his dry grain fields, which may be so surrounded by his other fields that it cannot be got at without passing over the fields in his occupation, and which consequently no one else will take; unless such cultivator shall consent to allow, without any remission, a road of twelve feet broad through his other fields to such fields without claiming any remission.

20. Where disputes may arise regarding the occupancy of land, and the cultivators cannot come to any agreement amongst themselves, before the season of cultivation, on the subject in dispute, the Collector, or the Tehsildars under him, shall decide on a summary inquiry who shall have the right of occupancy for the then current fusily year, and give his decision with the reasons for it in writing. If the parties be dissatisfied with such summary investigation, they shall be at liberty to institute a regular suit, to try the right in the court competent to try the suit. The land in dispute shall, for the current year, be cultivated by the person in whose favour the written decision by the revenue officers shall have been made, but such decision shall not give any title to permanent possession of the land.

21. Persons who are desirous of cultivating unoccupied lands may take them at any period during the year, but persons who may intend to throw up lands shall signify such intention within the period to be fixed by each Collector for the surrender of lands in the actual occupation of any cultivator. All lands retained after proclamation so made will be liable to be assessed with public revenue.

22. Where the lands so thrown up in any one year are lands held under meerassy tenure, the previous occupant or occupants of them shall be at liberty to reclaim them in the ensuing year, on agreeing to cultivate them, and to pay the public revenue due thereon. The temporary occupant shall be considered a Pyacarry only.

23. The assessment to be fixed on fields under this Regulation shall not hereafter be raised, in cases where the productive powers of the land shall have been increased by improvements made by the Ryots at their own expense, in digging wells, repairing tanks, &c.

" the lands that have been considered and are classed under the head of lands in cultivation, might, we conceive, if it had been adopted, have had a beneficial effect upon the minds of the Ryots; and wherever they were in circumstances that would have rendered them responsible tenants for a rent equal or nearly equal in amount to that which their lands had paid, we should have approved of your granting long leases, and would have confirmed them in perpetuity to such Ryot individually, because we are of opinion that the effect of such separate settlements would be not only to stimulate the industry of those who should be thus permanently established in their property, and enable them gradually to apply for portions of the waste lands upon the terms at which it has been customary to allot such lands, convertible into a perpetuity at a reasonable assessment, but because the example thus held out of the benefits derived from exertion could not fail, in the course of time, to have a general influence upon the other occupants of land."

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24. In cases where no person offers to take a field to cultivate during the season of cultivation, cultivators shall be at liberty to apply to occupy fields so relinquished for pasture, on agreeing to pay, where a pasture tax is usually levied, the pasture tax customarily assessed on fields preserved for grazing.*

25. Collectors, under the authority of the Board of Revenue, may issue cowles for the encouragement of the cultivation of waste lands, for the digging of wells, for the construction of tanks, for the irrigation of land, for the cultivation of indigo, sugar, cane, cotton, or of any exotics, and for the breeding of cattle and sheep for sale.

26. The terms upon which it is proposed to grant cowles for the purposes above described, shall be submitted by the Collector for the approval of the Board of Revenue, and confirmation of the Governor in Council.

27. Upon a cultivator occupying waste land for cultivation he shall be entitled to receive a pottah under the signature of the Collector, specifying the period for which he is to hold the land on cowle and the public revenue he is to pay thereon.

28. When land may be held on cowle for a term of years, the rate of assessment of the last year of the cowle shall be considered as the future fixed rate of assessment, except in the following cases.

1st. When a person may excavate or sink a well and make a new garden, he shall, at the expiration of the term of the cowle, enjoy one-third of the land or produce free from tax; that is to say, he shall only pay two-thirds of the full revenue which such land would otherwise be liable to pay.

2dly. When a person may construct a new tank for the irrigation of lands, he shall receive from the Governor in Council, as a testimony of their approbation and an encouragement to others to follow his example, a grant of the public revenue of .... of the land newly brought into cultivation; that is to say, he shall pay only .... of the full revenue of the land watered from such tank.

29. The cultivators shall be entitled to, and may demand from the Curnums of the villages, a cultivation chit for each field, at the time of occupancy, shewing the public tax on each field; and when it may be proved to the satisfaction of the Collector that any Curnum has refused to give such chit, the Collector shall have authority to levy a fine from him not exceeding .... rupees. The form of the chit shall be approved by the Collector, in the first instance, and be submitted for the confirmation of the Board of Revenue.

30. When the settlement of the amount due from each contributor shall have been concluded, pottahs under the seal and signature of the Collector, in a form to be approved by the Board of Revenue, shall be granted to each contributor, specifying the names and extent of the fields cultivated by them, and the amount of the public revenue they are to pay.

31. Receipts shall be granted to all contributors of public revenue for their payments on the public account, through all the gradations of collection, viz. 1st, by the persons employed by authority or custom to collect the revenue of the village from each contributor, whether such collector of the public revenue be a public officer, head inhabitant, or Curnum; 2dly, by the Tehsildars to the village officers; and 3dly, by the Collector to the Tehsildars.

32. When a payment on account of public revenue shall have been made by a cultivator or other contributor to an inferior agent, such agent shall grant a receipt for the amount; and upon forwarding such receipt to the talook cutcherry, the cultivator shall receive in exchange for it a receipt under the signature of the Tehsildar.

33. The receipts shall specify the date of payment and the kist for which paid. A form of receipt shall be lodged by Collectors with each Tehsildar and each inferior agent, so soon as all demands have been liquidated for each fusily year. A general receipt shall be granted by the Tehsildar to each cultivator,

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* This applies chiefly to the dry grain province of Coimbatore.

who has paid all demands in full; a form for this receipt shall be furnished by the Collector.

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34. Tehsildars shall compare the receipts granted by the inferior village agents with the payments made to him on account of the village, and shall report to the Collector where any excess of collection shall appear to have been made by such inferior agents.

35. Curnums shall be bound, on the application of any cultivator or contributor of public revenue, to furnish him with a copy of the demand, collection, and balance account of such individual, and also to allow him to read, or to read to him, the accounts of village charges. Where Curnums shall be proved, on complaint to Collectors, to have neglected or refused to comply with the rules herein laid down, such Curnums shall be fined in a sum not exceeding .... rupees for the first offence, and in a sum not exceeding .... for the second offence.

36. When it may be proved to the satisfaction of the Collector that Tehsildars, the revenue officers under him, head inhabitants or Curnums, have neglected or refused to grant the receipts specified in Section .... of this Regulation, the Collectors shall have authority to levy a fine not exceeding .... rupees from the ...., and not exceeding .... rupees from the ...., for each case of neglect or refusal.

37. Where disputes may arise between the cultivators and the Collector, regarding the amount of the assessment in money or share of the produce justly demandable from such cultivators, under the assessment authorized to be made as public revenue by this regulation, the Collector, where he considers the demand just, shall make, or cause his Tehsildar or other authorized agent to make, the demand in writing.

38. Cultivators, on receiving such written demand, shall be bound to pay the money in the first instance. Cultivators having paid the demand so made, shall be at liberty to institute a suit in the zillah court, for the recovery of whatever sum he may consider to have been unlawfully collected from him by the Collector, or by any person employed by him.

39. If the demand of the Collector shall prove to have been incorrect or not justly due, damages shall be awarded to the cultivator, in a sum not exceeding double the amount of the excess of revenue levied in addition to the repayment of the over-collection, with interest at twelve per cent. per annum.

40. All suits instituted by cultivators for the recovery of excess of revenue levied by Collectors, or under their authority, shall be heard and decided by the Judge as summary suits, and in preference to all other suits, with the least practicable delay.

41. Where cultivators or other contributors of the public revenue shall fail to pay the public revenue, the Collector shall have the power of keeping such defaulters under personal restraint for a period not exceeding two months, either by placing Peons over them, or by confining them in the talook or huzzoor cutcherry, or in any other suitable building.

42. If at the expiration of two months defaulters shall refuse to come to any arrangement for the liquidation of the public revenue due by them, the Collector shall either proceed to the attachment of their personal property, or in cases where he may consider it necessary, the Collector shall send the defaulter to the civil jail of the zillah, with a precept to the Government Vakeel to make a motion to the Judge, in or out of court, for the confinement of the defaulter. The Judge, whether in or out of court, shall pass an order and cause the defaulter to be confined, without going into any previous inquiry as to the justness of the debt for which he is confined. On the defaulter so confined paying the demand against him, or giving security to the Judge or Collector for the due discharge thereof within fifteen days, he shall be forthwith released.

43. Where defaulters and their sureties may fail to discharge the demand against them within the time limited in the security bonds, the Judge, on the motion of the Collector, made in or out of court through the Government Vakeel,

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Vakeel, shall commit the defaulter and the security or securities to prison, to be dealt with as the law directs.

44. Collectors, previously to attaching personal property, shall allow such reasonable time as may appear to them to be proper for the discharge of the public revenue which may be due, and if the defaulters should still persist in refusing to come to any adjustment, the Collector shall notify the intended sale of the property at thirty days from the date of such notification.

45. The sale of property under attachment shall be made by Commissioners to be appointed by the Collector, by a written instrument. Such Commissioners shall be liable to prosecution before the Judge or Magistrate, as the case may be, for all breaches of the law of distraint.

46. The ploughs and implements of husbandry and trade, the cattle trained to the plough, and the seed-grain of the cultivators, shall not be distrained for arrears of revenue, so long as any other property shall be forthcoming. Where balances may arise from the insolvency or absence of the inhabitants of a village, no additional assessment shall be levied from the other inhabitants of the same or any other village to make good such balances, unless in cases where the inhabitants collectively have entered into any agreement for the rent of the public revenue.

47. The provisions of Section 41 to 46 inclusive of this Regulation shall be applicable to persons liable to pay personal or professional taxes, or taxes on income, commonly called ready money taxes, paid by persons not cultivators, and the taxes demandable on account of Government from such persons shall be collected from such persons under the provisions of these sections.

48. In all cases not provided for by this Regulation, the public revenue shall henceforth be collected from cultivators individually, or cultivators collectively renting their villages, according to the rules of Regulation XXVIII, A. D. 1802; and Regulation XXVII, A. D. 1802, shall henceforth be considered applicable only to intermediate renters, permanent or temporary Zemindars, Shotriumdars, Jaghiredars, and Enamdars.

49. Where a cultivator or other contributor shall complain to Collectors of unauthorized and illegal exactions having been made from him by the Tehsildars, their authorized agents, heads of villages, village servants, or any other person; and where it may be proved to the satisfaction of the Collector that such exactions have been made, the Collector shall cause the amount to be immediately refunded and paid to the complainant, and shall levy a fine on the offender, not exceeding four times the amount of such unauthorized exaction. If such offender be a public servant on the establishment of the Collector, he shall, in addition to the fine, be liable to dismission, and be declared, at the discretion of the Governor in Council, incapable of again serving the Company. A copy of this clause shall be delivered to all public servants, and an acknowledgment of its having been received be taken.

50. In order to prevent litigious suits, and to secure public servants from continual accusations, complaints of exactions must be made to Collectors within .... months after the expiration of the fusily year in which such exactions were levied; if not made within that period, the parties aggrieved shall be referred by the Collector to the zillah or other court competent to afford redress.

51. Where exactions are proved to the satisfaction of the Collector, the demand for the refund of such sums as have been proved shall be made by a writing under the signature of the Collector, and the amount shall be collected in the same manner as an arrear of revenue, whether such refunds be due from public officers, head inhabitants, Curnums, or any other description of persons.

52. Where persons called upon to pay such refunds may consider themselves aggrieved by the demand, they shall be at liberty to institute a suit against the person or persons by whom they may consider themselves aggrieved, in the civil courts, within thirty days, on first paying the demand, or on giving good and sufficient security for the payment thereof.

53. As

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53. As it will not be possible for the Board of Revenue to examine and report to Government on the proceedings of Collectors for the realization of the public revenue under annual settlements, unless Collectors report their proceedings in due time, Collectors who have annual settlements to make with the cultivators, shall transmit their report on such settlements to the Board of Revenue on or before the ………………, on pain of incurring the displeasure of the Governor in Council.

54. All fines authorized to be levied under this Regulation shall be levied in the mode and manner prescribed for the collection of an arrear of revenue, under Regulation XXVIII, A. D. 1802.

55. The powers given to Collectors in this Regulation shall extend to Assistant Collectors, whenever Collectors may consider it expedient to delegate their authority to Assistants, and all acts done by Assistants to Collectors, or native officers under the orders of a Collector, or under these rules, shall be held to be acts of the Collector.

56. Where Collectors are required to measure, class, and assess a money revenue on land from which a revenue was formerly demandable in kind, or to fix a money revenue on land from which a revenue in money was demandable, fluctuating with the variations in the produce, they shall be guided by the following rules.*

(Signed) A. D. CAMPBELL,
Secretary.

ORDERED, in consequence, that the following letter be dispatched to Colonel Munro, First Commissioner:

To Colonel Munro, First Commissioner.

Letter to Colonel Munro, 24 June 1817.

SIR:

Before passing any resolutions on the accompanying communications from the Board of Revenue, on the subject of introducing the ryotwar mode of revenue settlement wherever practicable, the Right Honourable the Governor in Council is desirous of availing himself of the benefit to be derived from your intimate acquaintance with that subject; I am therefore directed to transmit to you, for such observations thereupon as you may think fit to offer, the communication above referred to, with its several enclosures.

I have, &c.

(Signed) D. HILL,
Secretary to Government.

Fort St. George,
24th June 1817.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 16th December 1817.

READ the following letter:

To the Chief Secretary to the Government of Fort St. George.

Letter from Colonel Munro, 22 Aug. 1817.

SIR:

I have the honour to acknowledge the receipt of your letter of the 24th June, transmitting a letter from the Board of Revenue and the enclosures to which it refers. These papers not having reached me until the 8th ultimo, the day on which I left Bangalore for Madras, and my subsequent journey to this place, are the causes for my not having answered your letter at an earlier period.

2. I have read over with attention the outline of the proposed draft of a Regulation for ryotwar settlement, and the documents which accompanied it. As the rules submitted by the Board of Revenue are, with very few exceptions,

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* These are the rules to Surveyors and Assessors, issued by Colonel Munro in the Ceded Districts, which have already been circulated to the Collectors.

Letter from Colonel Munro, 22 Aug. 1817.

tions, such as seem well calculated for the attainment of the object in view, I have confined my remarks in the accompanying paper to those which appeared to require modification.

3. I have not suggested any alteration in the instructions to Surveyors, &c. because those instructions were founded upon extensive experience, when every thing connected with them came daily under my notice, and when, from such constant practice, I was better qualified to judge of their fitness than I can possibly be at this distant period. As the Ceded Districts contain within their limits every variety of soil and tenure that is to be found in the territories under the Madras Government, and as the rules for surveying and assessing the lands were found adapted to every situation in the Ceded Districts, there can be no reason why they should not be equally applicable to the same purposes in all the other districts. Though I believe this to be the case, I am persuaded that they may gradually derive from experience many improvements, equally suited to all districts, and it would therefore, I think, be better to circulate them in the shape of *Instructions* than in that of a *Regulation.*

4. The Board of Revenue, in their letter, state that " in Bellary a de-" cennial lease settlement prevails, which will expire with fusily 1231; but " the Collector has been authorized to resume the leases of such as may be " inclined to surrender them, and in that event to revert to the ryotwarry mode " of settlement." When I was at Hurrikar, on the borders of the Ceded Districts, I was informed that the chief cause of many of the leases not being given up, was the inability of the leaseholders to comply with the condition required, of previously discharging their arrears. If the whole, or the greater part of them, could be induced to relinquish their leases by the remission of their arrears, the measure ought undoubtedly to be immediately adopted, as it would be highly beneficial both to the inhabitants and to the future revenue of the country. Were it intended to carry on a system of leases, the proposed measure would be extremely injurious, because it would encourage the leaseholders to withhold their balances, in the hope of a remission; but as a ryotwar settlement is to be introduced, this objection will be done away, because the danger of the remission being converted into a precedent will no longer exist. It would, therefore, be useless to suspend the cancelling of the leases, in the expectation of collecting the balances. These balances never can be realized: they will go on accumulating, and the longer the vain attempt to collect them is persisted in, the more exhausted will the resources of the country become.

5. If the leases are cancelled, the next step ought to be to reduce the rate of assessment, as proposed in my report to the Board of Revenue in 1807. Without this reduction no lasting or extensive improvement can take place. The inhabitants in ordinary years will barely be able to pay their rents, and in bad ones will require considerable remissions. Some of the finest districts in the Ceded Countries, such as Bellary, Gooty, and Adoni, have been in the worst state ever since 1792, and they can never receive the improvement of which they are so susceptible until an abatement takes place in their assessment. No time can be so proper for this alteration as the present, when most of the principal native servants employed in the survey are still in the service, and when they are under the direction of a Collector, who has had the advantage of long experience in the districts. If it be deferred, the old native servants will gradually disappear from age and other causes, and a new set, under a new Collector, will not be competent to the proper execution of the task.

6. A temporary loss of revenue will be the necessary consequence of the proposed plan; but if the reduction be gradually made, by introducing it into a certain number of districts yearly, those districts in which it is first begun will have so much improved before it is carried into effect in the whole, that the loss of revenue will probably never, in any one year, amount to one-half of the whole sum remitted in the assessment; and this temporary loss would soon be compensated by the revenue rising to its former level, and continuing to advance progressively under a lighter taxation and a greater encouragement to agriculture.

I have the honour to be, &c.
(Signed) THOS. MUNRO,
First Commissioner.

Camp, near Darwar,
22d August 1817.

Remarks on the Outline of the Ryotwar Regulation, and the Papers accompanying it.

Col. Munro's Remarks on the Ryotwar Regulation.

6.* The way in which it is here proposed to modify the assessment appears to be very proper; but as, in modifying the assessment, there may sometimes be an increase as well as a reduction, the concluding lines of the section should run thus: " The Collector shall then report, for the final sanction of the " Board of Revenue, the reduction (or increase) of the assessment, &c."

14. Where it becomes necessary, as supposed in this section, to rent the Circar share of the produce of a village to any person or persons not being public officers, the head of the village should not be excluded as a public officer. The main objection to him as a renter is, that he will instigate the other inhabitants to reject the commutations of their rent in kind for one in money. This will, no doubt, sometimes happen; but if he gain by a money rent of the whole village, the other Ryots will soon discover that they will gain also by a money rent of their several shares, and be the more easily induced to agree to it. The head of a village is often deterred from agreeing to a money rent by the fear of loss: this fear can only be removed by finding, from experience, that instead of loss there is gain. It is of great importance in establishing money rents, that the prejudice against them of any one principal inhabitant, and still more of the head of the village, should be overcome, because all the difficulty lies in the first beginning; and when it is once made, the example is soon followed by all the rest of the Ryots. The head of the village should, therefore, be encouraged to rent it, in preference to any inhabitant of a neighbouring, or to any inhabitant of the same villages, who is not a cultivator.

17. If a field assessment has taken place on the lands proposed to be leased, no particular lease is necessary, because it is understood that when a field assessment has been approved by Government it is permanent, and that every occupant of such land is at liberty to hold what he has as long as he pleases, without any increase of assessment, and that he is also at liberty, at the end of any year, to throw up whatever land he finds himself unable to cultivate. The lease should be on the principle laid down in Section 19 by the Board of Revenue, with respect to keeping or throwing up land. This is the most advantageous lease to Ryots, and the only one that ought to be granted to them. It leaves them perfectly free: it is permanent as long as they please, or they may throw up in any year any part of their land which they may find it inconvenient to retain. Every lease to Ryots which binds them to pay a specific rent for a term of years, without permitting them to throw up any part of their lands when they meet with losses, will often be productive of great oppression, and of their total ruin without answering any purpose.

If the lease is to be granted where there is no field assessment, it should not bind the Ryot longer than he finds it convenient to hold the land, and it should terminate when the field assessment takes place, unless he agrees to that assessment.

18. It will be advisable to continue to the Collectors of Malabar and Canara, as in other districts, the discretionary authority of suspending the collections, in certain cases, " from lands which have proved wholly or partially unpro- " ductive." Properties are often so small in those two provinces, and the proprietors so poor, that the rigid exaction of the rent, in every case, would occasion great distress; it would, therefore, be safer to leave the power with the Collector. The general controul of the Board of Revenue would easily enable them to check any improper use of it.

28. Persons building tanks at their own expense should pay only from one-half to two-thirds of the full rent of the extra land brought into cultivation by means of such tanks; or they might be permitted to enjoy from one-third to one-half of such land rent-free. The passion for building tanks is so great among Hindoos, that they are often satisfied with one-fourth, or even one-fifth of the land watered by it; but the consequence generally is, that their successors are unable to keep up the necessary repairs from such slender means, and that the work goes to ruin. Substantial Ryots often engage in tank building, miscalculate the expense, sink their whole property, and leave the work

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* These numbers correspond with the Draft Regulation, page 872.

Col. Munro's Remarks on the Ryotwar Regulation.

work unfinished. New tanks are not so much required as the repair of old ones, for in most tank districts there are already as many, or more than are adequate to the wants of the present population. What is proposed in this section appears to be at variance with the principle laid down in Section 23, that the assessment, when fixed, shall not be raised when land is improved by wells, tanks, &c. at the expense of the Ryot. There can be no doubt but that the adoption of the principle would, in all districts, be favourable to the Ryots, and to the ultimate increase of the revenue; but in some districts, in which numbers of new wells and tanks might be dug to advantage, it might for many years reduce the present amount of revenue, by gradually withdrawing the cultivators from the old high-rated to the new low-rated lands. There are, however, but few districts in which this effect would be much felt, and the principle might, perhaps, without any danger, be extended to all. Should it, however, be thought unsafe to introduce it generally without longer experience, the terms which it has already been proposed to allow for improvements by tanks, wells, &c. might be adopted to advantage.

30. All pottahs should have the seal of the Collector; but as they amount in different districts, to from twenty to one hundred thousand, he cannot possibly put his signature to them unless where the district is small.

32. The receipt of the village servant to the Ryot is sufficient. There are often five or six thousand Ryots in a tehsildarry who pay their revenue in six or eight kists. Were the Tehsildar to give a receipt to each Ryot for each kist, it would require thirty or forty thousand receipts, and would occasion a vast deal of labour and a great hindrance of other business without any benefit.

33. The general receipts to each cultivator at the close of the year, after the payment of all demands, proposed to be given by the Tehsildar, should be given by the Curnum or head of the village. The Tehsildar receipts should only be given to the village officer for the collections from the village. To require him to give receipts for the kists of individual Ryots would, in practice, be attended with a great deal of confusion, and would, even if practicable, be detrimental to the public service, by occupying so much of his time as not to leave him enough to give to more important points of his duty.

46. Even in villages where " the inhabitants collectively have entered into " any agreement for the rent of the public revenue," Government ought to reserve the power of making up, to a limited extent, the loss arising from individual failures, by an extra assessment on the village.

The practice is general under all native governments, where rents are paid in money. It is the best security against demands for remission on false pleas of losses or poverty, because the Ryots who are to pay will not suffer such pretences to screen any person who can pay his balance. The extra assessment might be limited, so as not, in any case, to exceed ten per cent. of the rent of each Ryot on whom it is levied. The Collector might be prohibited from levying it without the previous sanction of the Board of Revenue. In districts where the assessment is high, the extra demand should rarely be made; but where the assessment is moderate, and more particularly if it has been lowered under the Company's Government, in order to ease the Ryot and facilitate the collection of the revenue, the extra demand might be resorted to with more freedom, because it could only be considered as a casual payment from the portion of rent which had been remitted from the former standard.

49. This section, in order to answer its intention, should extend not only to cases " where a cultivator or other contributor shall complain to Collectors " of unauthorized and illegal exactions," but to cases when, without any complaint having been preferred, the Collector discovers that such exactions have been made. Not one Ryot in a hundred ever complains of exactions. The Collector would know very little of them were he to make no inquiry without a previous complaint. The Ryot seldom complains, unless he is encouraged by the head of the village to come forward; but as the head of the village is usually himself a party in the exactions, it is not likely that he will

endeavour to bring them to light. Even where he has no concern in them, he is commonly prevented, by his fear of the superior revenue servants, from giving any information.

Col. Munro's Remarks on the Ryotwar Regulation.

50. The provisions of this section, if acted upon, would destroy all the benefit of those of the preceding one. A Ryot will hardly ever carry a complaint of exaction to the zillah court; and if the Collector be debarred from taking notice of it, unless preferred within a certain number of months after the expiration of the fusily year, "in order to prevent litigious suits, and to "secure public servants from continual accusations," the effect of such a rule would be to encourage exaction and embezzlement, for it would, in fact, hold out indemnity to every revenue servant who had made exactions, if he could only prevent their being complained of for a few months after the end of the year.

They are seldom discovered until the year following that in which they are levied, when the Collector is making his circuit; but if he is not vigilant, they may remain unknown for several years. There ought, therefore, to be no limitation as to the time of his taking cognizance of them. There will be litigious complaints, but they will be few compared to the number of cases of real grievance, and they can occasion no inconvenience, which ought to be remedied at the expense of preventing, in any degree, the redress of so great an evil as illegal exaction.

53. The period within which Collectors may finish their settlements, where they are made annually, must vary according to a variety of circumstances. The settlements will require the longest time where the district is extensive and the crops late; but there is no district in which he may not finish them by the beginning, or at farthest the middle of April: and if a month be allowed to return to his cutcherry and prepare his accounts, his report on his settlement may always be transmitted by the 1st, or at the latest the 15th of May; but there are many districts in which it may be transmitted at least a month earlier. Collectors should be required to finish not only their settlements, but also their collections, within a limited period. Under a ryotwar settlement, whatever cannot be collected within the fusily year, or within one month after its close, ought to be remitted. If the Ryot can pay, the whole of his rent can always be collected within that period; if he cannot pay, the demand ought to be relinquished; for whatever he might pay at a later date would not be the balance of the last year, but an anticipation of the rent of the current one. By the adoption of this limitation some fraudulent Ryots might possibly withhold balances which they had the means of discharging; but the number would be few, and the loss of revenue trifling, and of no account when weighed against the evils which arise from following the demand of balances from year to year. The practice of collecting balances in succeeding years is the source of great oppression to the Ryots and great fraud on the revenue. It introduces a loose mode of management, renders the revenue servants negligent in collecting at the proper times, facilitates frauds, by letting balances mix and accumulate to such an extent that it becomes impossible to investigate the real cause of them, and it harrasses and ruins many Ryots, by subjecting them, at distant periods, to demands for balances which they are unable to discharge. Any rule which may be adopted for prohibiting the collection of balances after a certain period should not make part of a Regulation, but should be inserted in the instructions to Collectors, and be liable to suspension by the Board of Revenue in cases where fraud was evident.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 2d October 1819.

Revenue Letter from Fort St. George, 2 Oct. 1819.

Par. 192. The minute of the Board of Revenue, bearing date the 5th of January 1818, on the subject of the course of proceeding proper to be adopted under your orders respecting the general introduction of the ryotwar mode of settlement, will have been already brought to the notice of your Honourable

Revenue Letter from Fort St. George, 2 Oct. 1819.

Court by the letter from our Secretary to your late Secretary Mr. Cobb, dated the 19th of the following March.

193. Our attention was afterwards drawn to that paper by a communication from the Board of Revenue, under date the 21st of September, and having taken the subject into consideration at our Consultation of the 29th of December, we then caused our sentiments and instructions regarding it to be conveyed to the Board.

194. We intimated to them our high approbation of the object of their minute, as stated in the fifth paragraph of it, in these words, viz. " In order " to prevent any misunderstanding on the part of the subordinate local officers, " in carrying the orders from England into effect, it will be necessary to illus- " trate the general principles of the modified ryotwar system, as prescribed by " the Honourable Court of Directors, and to explain, for the information of " the several Collectors, the chief points in which it differs from the settlements " at present in force in their respective districts." For this purpose we observed, they had gone into an examination of the relative rights of all parties having any interest in the soil, and of the various settlements of land revenue which had formerly prevailed. We placed full confidence in the intentions with which that examination had been conducted, and deemed it a valuable accession to the revenue information on our records. While, however, we expressed a hope that, by a just estimate of the rights of all the parties concerned in fixing the land revenue, and by a candid review of former systems, the discordant opinions entertained on this important subject might be at length reconciled, and the new system in progress be founded on principles which experience had approved, and which justice sanctioned, we deemed it proper to advert to the necessity, in order to its answering these ends, that the review should be free from all bias either for or against any particular mode of settlement, and should exhibit the principles which operated, and the results they produced, rather than justify or condemn them.

195. We observed, that the remarks upon the zemindarry settlement (from paragraph 127 to paragraph 135 both inclusive) were not confined to an exposition of its principles and of its success or failure, but assumed more of the character of a justification from certain charges supposed to be brought against it, than was consistent with the professed object of the minute; and that, in the same manner, the minute (from paragraph 266 to paragragh 277, and from 286 to 291) was occupied with severe strictures on the ryotwar system, and warm encomiums on the plan of a village lease settlement. As the whole object of the minute was to obtain a concurrence of opinion and of exertion in carrying the new ryotwarry settlement into effect, it seemed to us ill judged to start topics, or to employ expressions, by which that object was likely to be defeated.

196. We observed, that the same remarks applied to what was stated in paragraph 306, with regard to Colonel Munro's renewed proposal of an extra assessment of ten per cent., to make up deficiencies in the ryotwarry settlement. The language used was that not merely of dissent, but of reprobation; whereas it was at variance with the professed object of the minute, to signify more than a rejection of the proposed measure, or to use harsh terms in rejecting it.

197. In the last paragraph the Board intimated an intention of deputing one of their members to superintend the execution of the settlement; and as that measure had not obtained the sanction of the Government, without which it could not be carried into effect, the intimation appeared to us to be at least premature.

198. These observations we caused to be communicated to the Board of Revenue, and directed that the paragraphs from 127 to 135, from 266 to 277, and from 286 to 291, with paragraph 306 and paragraph 308, should be struck out of the minute, before it was circulated for the information of the Collectors.

199. We at the same time authorized the Board to circulate certain other papers relating to the same subject, which were submitted to us with their Secretary's letter of the 21st September, directing them, however, to make such alterations

Revenue Letter from Fort St. George, 2 Oct. 1819.

alterations in the instructions which they proposed to issue to the Collectors, as might be requisite to render them consistent with our views and orders now communicated to them.

200. With reference to the 77th paragraph of our letter of the 31st January 1818, we think it proper to acquaint your Honourable Court that we were disappointed in our expectation of receiving the benefit of Colonel Munro's observations on the communication from the Board of Revenue, respecting the ryotwar mode of settlement, which is there referred to. At the time our desire was intimated to Colonel Munro, his active employment on military service in the southern Mahratta country prevented him, as he informed us,* from being able to give the requisite consideration to the subject; and the short period which he remained in India, after his return from the field, did not afford to him the opportunity of devoting to it the uninterrupted leisure which he stated that it would require.

MINUTE *of the* BOARD *of* REVENUE,

The 5th of January 1818.

Minute of Board of Revenue, 5 Jan. 1818.

Par. 1. The Board proceed to take into consideration the voluminous correspondence noted in the margin,† connected with the important orders from England, directing the abandonment of the existing system of revenue administration, and the introduction of the ryotwar mode of settlement and collection, in all practicable cases, throughout the provinces subject to the Government of Fort St. George.

2. From the time that the East-India Company first acquired the sovereignty of these territories, the land revenue has continued to constitute the chief branch of the public resources; and from its paramount financial importance, as well as from its intimate connexion with the interests of the great agricultural body of the people, discussions respecting the preferable mode of managing this revenue have occupied a considerable share of attention, not only on the part of every successive Indian Government and their subordinate Boards, but of the controlling authorities, and occasionally even of the Legislature at home.

3. In consequence of the fluctuating nature of our administration, however, both at home and abroad, a preference has been given at different periods to different revenue systems. The zemindarry settlement, the settlement on lease to intermediate renters, the village settlement on lease with the inhabitants, and the ryotwar settlement, have each had their advocates both in India and England; each in its turn has been adopted, established, and abandoned; and each therefore may now be found partially to obtain in some of the districts under this presidency.‡

4. That this instability in our system of revenue management has long been, and still continues to be, an evil of great magnitude, appears to be universally acknowledged; and the object of the Honourable Court of Directors in directing the introduction of the new mode of settlement, prescribed in their late revenue dispatches, seems to be the final adoption of a fixed and permanent arrangement

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* 7th January 1818.

† From the Chief Secretary to Government, under date the 11th September 1812; to the Government, under date the 28th January 1813; from the Chief Secretary to Government, under date the 8th June 1813; to the Government, under date the 10th June and 16th August 1813; to the Chief Secretary to Government, under date the 30th August 1813; From the Secretary to Government in the Revenue Department, under date the 3d September 1813, 1st July 1814, 29th March 1815, and 20th October 1815.

‡ The zemindarry settlement prevails in Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Guntoor, Salem, Chingleput, the Cuddalore District, and the western, southern, and Chittoor pollams. The ryotwar in Malabar, Canara, Coimbatore, Madura, and Dindigul. The village lease in the Ceded Districts, Nellore, the two divisions of Arcot, Palnaud, Trichinopoly, Tinnevelly, and Tanjore. Single villages are sometimes even now rented out to individuals not connected with the villages; but whole talooks have not been so rented for a long time, except the talooks granted in rent to Major Evans, which have since been resumed by Government.

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arrangement respecting their land revenue, by the establishment, in all practicable cases, of the ryotwar settlement, selected after much discussion and investigation in England, as the least objectionable and most profitable of the different systems that have hitherto prevailed, and modified so as to conform to the general principles of justice prescribed by the British Legislature for the government of India.

5. In order to prevent any misunderstanding on the part of the subordinate local officers in carrying the orders from England into effect, it will be necessary to illustrate the general principles of the modified ryotwar system, as prescribed by the Honourable Court of Directors, and to explain, for the information of the several Collectors, the chief points in which it differs from the settlements at present in force in their respective districts.

6. For the better understanding of this important subject, the Board find it necessary, in the first instance, to advert to the subject of private property in the land; more especially as, entering on a system of revenue administration novel to many of the local revenue officers, it is particularly necessary to caution them against any infraction of individual rights, which the Board observe that it is the particular desire of the Honourable Court of Directors to uphold, but which can never be efficiently protected, so long as they continue imperfectly understood.

7. In the territories subject to this Government, the persons whose rights are more or less immediately connected with the soil, and consequently with the land revenue, may be divided into three distinct classes: *the actual labourer, the Ryot,* or cultivating inhabitant, and *the Zemindar;* but the rights of the two former of these classes are found to vary with the different nations to which they belong.

8. It may be useful here to explain, that most Ryots employ labourers to aid them in the tillage of the land they occupy; but in some districts (districts abounding in dry grain land particularly) labourers occasionally become proprietors of a plough: in other words, there is a class of poor Ryots who plough in the season of cultivation and follow other pursuits for a livelihood when it is over. In some instances Zemindars, renters of a talook or village, and Shotriumdars who are permanent renters of a village, have ploughs of their own, worked by their own labourers and bullocks. This is not, however, a general practice, nor a practice in any case carried to a great extent. All intermediate agents between the Ryot and the Government, whether permanent or temporary, receive the public revenue demandable from the land cultivated by the Ryots; but with the exceptions specified, and a few others, they seldom engage in cultivation.

9. The provinces now subject to this Government appear originally to have constituted several distinct Hindoo states, which are still to be traced by the difference of language, manners, and customs, that so strongly distinguish the inhabitants of one part of the country from the other. The five northern circars of Ganjam, Vizagapatam, Rajahmundry, Masulipatam, and Guntoor, together with the districts of Bellary, Cuddapah, Palnaud, and Nellore, or wherever the Telinga is the language of the people, may be considered one of these; the second may be said to include the district of Chingleput, the two divisions of the Arcot Soobah, Salem,* Baramahl, Coimbatore, Madura, Dindigul, Trichinopoly, Tanjore, and Tinnevelly, or wherever the Tamil language is spoken; and the third comprises the provinces of Malabar and Canara, on the other coast of the Peninsula, where the Malayalam and Toolavoo are the vernacular dialects of the country.

The Rights of the Labourer.

10. In all of these districts, the labourer, who holds the plough and performs the inferior offices of husbandry, is of the lowest, poorest, most ignorant, yet most numerous order in society; in general an outcast, or at least often of the

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* In some detached parts of Salem, Baramahl, Coimbatore, and Bellary, the Canarese is spoken. This arises from these districts comprehending part of the borders of the ancient kingdom of Carnataca, but the small extent of our territory in which that language is spoken renders it unnecessary to class it separately from the rest.

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the degraded class of Hindoos, and therefore usually resident in the outskirts of his village, every where without any property in the land which he can transfer by gift, sale, or bequest, and receiving from his employer, the Ryot, little more than food, with a scanty supply of raiment.

11. It is almost superfluous to remark, that with this description of persons the Government officers have seldom had any direct communication: yet this may possibly be the cause that their situation has not yet received that consideration which it appears to merit; for it is not, perhaps, sufficiently known, that throughout the Tamil country, as well as in Malabar and Canara, far the greater part [*] of the labouring classes of the people have, from time immemorial, been in a state of acknowledged bondage, in which they continue to the present time.

12. In Malabar and Canara, where the land is very generally divided and occupied as separate and distinct properties, the labourer is the personal slave of the proprietor, and is sold and mortgaged by him, independently of his lands.[†] In the Tamil country, where land is of less value [‡] and belongs more frequently to a community than to an individual, the labourer is understood to be the slave rather of the soil than of its owner, and is seldom sold or mortgaged, except along with the land to which he is attached: but in Telingana, where it is difficult now to trace the remains of private property in the land, this class of people is considered free. [§]

13. It is certainly a curious circumstance, that in those provinces where the severe and arbitrary system of the Mussulman government was established at the most early and for the longest period, where consequently the public assessment on the land is the most high, and private property in the soil the most rare and least valuable, the labourer should also be the most free; while his condition is the most abject in those countries where the ancient institutions of the Hindoos have been the least disturbed, where the public demand on the soil is the most light, and private property in the land is universal and of the highest value. It seems probable, however, that in former times slavery may have been as prevalent in the northern, as it now is in the southern and western provinces; and the same circumstances that reduced the *landlord* of Telingana to the situation of a *landholder*, may have tended gradually to weaken the power he possessed over his slaves, until they finally became altogether emancipated from his authority.

14. There cannot, however, be a doubt, that the slavery prevalent among the lower classes of Hindoos is of a very different and opposite nature from that so strongly and justly reprobated in England, in as much as foreign traffic or external commerce in slaves is quite different from domestic slavery. It has been stated by very competent authority, Mr. F. W. Ellis, the Collector of Madras, that in the Tamil country, the *Parriyars* and *Pullers*, most of whom are slaves attached to the lands of the *Vellaler*, as well as the *Pulli*, who are generally serfs on the lands of the Bramin Meerassidars, sometimes claim *meras*, or hereditary private property, in the "incidents of their villainage," and that "it is generally allowed to them and their descendants, on proving their "former residence in the village, however long they may have been absent "from it." [‖] On the other hand, the late magistrate in Malabar, in addressing Government respecting the sale of men, women, and children of the Pollar, Cherumakul, Panian, Kanakan, Kallady, Yocallan, and Nacady tribes submits, that "if the general question of slavery, as recognized by the local usages of

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[*] It is only the greater part, not the whole, of the labourers in these countries that are slaves; many of them are also free.

[†] As it is not the interest of the landlords in Malabar and Canara to sell the slaves who cultivate their lands, they usually dispose of the increasing stock only, for which they have no immediate use; but their power to dispose of all their slaves, independently of their lands, seems undisputed.

[‡] The cause of land being of less value in the Tamil country than in Malabar and Canara will be noticed hereafter.

[§] In Telingana, a labourer cannot remove from one village to another pending engagements which he has not fulfilled; but he is free to make his own terms, and after performing the engagements into which he voluntarily enters becomes again the master of his own labour. It is believed, however, that the labourers in Telingana generally remain in the same village, and attached to the same family of the Ryot, from generation to generation.

[‖] See note on paragraphs of the enclosure to Mr. Ellis's letter, under date the 30th May 1816.

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" Malabar, or by the Hindoo and Mahommedan law, is not affected by the " laws made to abolish the slave trade, adverting to the wretchedness and " diminutive appearance of this description of natives, it still appears to be a " subject well worthy the humane consideration of the Right Honourable the " Governor in Council, to enact such legislative provisions as will tend to " ameliorate their condition, and prevent their being sold out of the talook, or " indeed off the estate, the place of their nativity, and above all from being " exposed for sale by public auction, in execution of decrees or in satisfaction " of revenue * demands."†

15. The right which the slaves in the Tamil country possess to continue attached to the soil where they are born, which, though not universal, is pretty general among them; their dependence rather on a community than on an individual, and perhaps the vicinity of some of them to the presidency, where a general knowledge prevails that the spirit of our Government is inimical to bondage, seem all, more or less, to have contributed to render their condition, in some degree at least, superior to that of their brethren on the other coast. It is by no means, however, to be understood, that this is universally the case. Their treatment necessarily depends principally on the individual character of their owners, and when we reflect on those evils that are inseparable from even the mildest state of slavery, and consider how large a portion of our most industrious subjects are at present totally deprived of a free market for their labour, restricted by inheritance to a mere subsistence, and sold and transferred with the land which they till, policy no less than humanity would appear to dictate the propriety of gradually relieving them from those restrictions which have reduced them, and must otherwise continue to confine them, to a condition scarcely superior to that of the cattle which they follow at the plough.

16. While such, in the opinion of the Board, ought to be the policy to be pursued with regard to this class of people, it would be obviously unjust to interfere with the private property which there can be no doubt that the Ryots at present possess in their slaves; and it might be dangerous too suddenly to disturb the long established relations in society subsisting between these two orders. For the present, therefore, it would seem sufficient, with the view to prevent oppression or abuse of authority, to define by legislative enactments the power which may be lawfully exercised by a Ryot over his slaves: but as the revenue records do not afford information sufficiently minute and satisfactory for this purpose, it is resolved to call the particular attention of the Collectors in Canara, Malabar, and the Tamil country, to this subject, and to desire that they will take an early opportunity to communicate fully their sentiments thereon for the consideration of the Board.

The Rights of the Ryot.

17. In proceeding to investigate the rights of the Ryot, the Board deem it proper to premise that this term, which is familiar to all acquainted with Indian finance, as applied to designate the cultivators of the soil in general, is here employed by them to distinguish that particular class only among them who employ, superintend, and sometimes assist the labourer, and who are every where the farmers of the country, the creators and payers of the land revenue. In many parts of the Tamil country, but especially in the province of Tanjore, the privileges of many of this class have been purchased, usurped,‡ or acquired, by Bramins, and in Malabar by Moplas, or Mussulmans of Arabian descent, who now therefore represent the original Ryots; but in general, like the Nairs of Malabar, the Vellalers of the Tamil country, the Coombees of the Ceded Districts, and the Reddies and Naidoos of the Northern Circars, the Ryots are the principal among the Soodras, the lowest of the pure Hindoo tribes, who appear originally to have possessed the exclusive occupancy of the land throughout Hindoostan.

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* The Board are not aware that this is ever done in satisfaction of revenue demands, payable direct to the Government; but all assignments of revenue give a right to make revenue demands, and the assignee is at liberty to follow the established practice in realizing his lawful demands, where the practice and the law are not at variance.

† See enclosure in Mr. Secretary Hill's letter, 9th December 1814.

‡ See an instance of transfer by the power of the sovereign authority, in Mr. Hodgson's report on Tinnevelly, dated 24th September 1807.

18. The universally distinguishing character, as well as the chief privilege of this class of people, is their exclusive right to the hereditary possession and usufruct of the soil, so long as they render a certain portion of the produce of the land, in kind or money, as public revenue; for whether rendered in service, in money, or in kind, and whether paid to Rajahs, Jaghiredars, Zemindars, Poligars, Mootahdars, Shotriumdars, Mauniamdars, or Government officers, such as Tehsildars, Aumildars, Aumeens, or Thanadars, the payments which have always been made by the Ryot are universally termed and considered the dues of the Government.

19. The hereditary right of the Ryot, as above described, though every where of the same, or at least of a similar nature, is in value very different in different districts. After discharging the wages of his hired labourers, and defraying the subsistence of his slaves, or other immediate expenses of cultivation, if the public assessment payable by him is so moderate as to leave him a considerable annual surplus, his interest in the soil is that of the *landlord*, and his land yields a clear land rent, and is of course a saleable and transferable property; but where the revenue payable by him is so high as to absorb the whole of the landlord's rent, and to leave him a bare and precarious subsistence only, his interest in the land dwindles into mere occupancy, and from a *landlord* he is reduced to a *landholder*, still indeed clinging to the soil and subsisting by tilling it, but no longer possessing any saleable property in it.

20. The value of the Ryot's right, therefore, varies with the weight of the public assessment on the land, which is generally found to be heavy in proportion to the length of time that the country may have been subjected to the Mahommedan government. On the western coast of the Peninsula, where the Mussulman's power was both of the most recent introduction and of the shortest duration, this right constitutes a property of great value, which is vested in each individual Ryot. In the Tamil country it is vested more frequently in all the Ryots of a village collectively than in each individually, and is of less value than in Canara and Malabar, and sometimes of little or no value as a saleable property. In the Ceded Districts and Northern Circars, which were the longest under Mahommedan rule, though the Coombees, Reddies, Naidoos, and other cadeem* inhabitants assert their hereditary right to a priority and preference of occupancy, they do not now appear to possess any saleable property in the soil.

In Malabar.†

21. In the province of Malabar, the exclusive right of the Ryot to the hereditary possession and usufruct of the soil is known by the term jenm, or *birth-right*, and originally belonged exclusively to the natives of that province, being vested partly in the Namboories, or Bramins peculiar to the western coast, but chiefly in the Nairs, who though Soodras, constituted at once the chief landed proprietors and the principal military tribe of Malabar. In latter times, however, the Moplas also, descended from the numerous Arabian colonies that emigrated and settled in Malabar in the earlier centuries of the Mahommedan era, have by degrees become possessed of a considerable share of the jenm property of that province.

22. It is a most remarkable circumstance, that until the conquest of Malabar by the Mussulman princes of Mysore, this right seems to have been held by the Jenmkars, free from any condition of a payment, in money or produce, to the Government; for, until that period, a land revenue appears to have been altogether unknown to the people. Previously to that event, the province was divided into a number of petty independent principalities, and the revenue of the prince consisted of a jenm of his own hereditary lands; of a certain portion of all the property of which his mopla subjects died possessed, levied under the denomination of *poorashandrum*, before the next heir could take possession; of imposts on trade and mint duties; fines for criminal offences, protection money from fugitive subjects of other rajahs; escheated and confiscated estates; offerings by his subjects at the great annual festivals and at the investiture of each senior Rajah; professional taxes on weavers, distillers,

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* Cadeem means *ancient*.

† See Mr. Warden's letters to the Board, dated 20th April and 21st September 1815.

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distillers, &c., and the royalties of gold ore, elephants, ivory, teak trees, bamboos, vessels wrecked on the coast, and a few others; but the Jenmkars, or persons vested with the jenm right, paid nothing to the Government. The Namboory and Nair Jenmkars may indeed be said to have rendered their dues to the public, by the performance of service to the state, the various rites of the Hindoo church devolving on the former, and the defence of the country on the latter tribe;* and the general tax levied on all the property of the moplas, at their death, may be considered as having fallen on their lands, as well as on their other property; but the Namboories and Nairs did not contribute, either in kind or money, to the support of the state, and the tax paid by the moplas was a general tax on the capital of a wealthy tribe of foreign settlers, not a tax upon the land.

23. Nothing, therefore, could be more complete than the property in the soil thus vested in the Jenmkars. After defraying the expenses of cultivation, the produce of the land, or its value, was their own, free from tax. The Jenmkar held the land on the tenure of the sword, and as he was entitled to subsistence money when called into active service, the condition of the tenure still left it a very valuable property. Hence, in Malabar, there were none of those hereditary village registers who, under the denomination of Curnums, Conicopilies, or Shambogues, were elsewhere universally found necessary by the Government to keep detailed accounts of the occupation and cultivation of the soil. The non-existence of a land revenue in that province rendered the employment of such persons unnecessary; and the Jenmkars, free from all interference of this kind, were the independent owners of the land. They held, by right of birth, not of the prince, but in common with him, and therefore may be considered as having possessed a property in the soil more absolute than even that of the landlord in Europe.

24. The Namboories or Bramins, however, as well as the Rajahs, the Mopla merchants, and many others among the Jenmkars of Malabar, being precluded by the nature of their several avocations from the immediate superintendence of the cultivation of the soil, were in the habit of renting out their lands and slaves, on lease for a limited period, to an inferior, but most useful description of Ryots, termed Patomkars. These persons, in consideration of paying to the Jenmkar, not a share of the produce, but a certain fixed patom or rent for a defined extent of land, generally in kind, but sometimes in money, according to mutual agreement, became vested, for the period of their leases, with all the rights of the Jenmkar, except that of disposing of his jenm. The Patomkar, therefore, was an under Ryot, holding on temporary lease from the Jenmkar, in the same manner that the tenant or farmer holds of the landlord in England, or the Pyacarri of the Meerassidars in the Tamil country, except that the Pyacarri right is sometimes permanent or hereditary.

25. Though many of the Jenmkars rented out their lands, in this manner, to Patomkars or tenants, many of them also cultivated their own lands, and to the character of landlord united that of farmer also. The whole of them were remarkable for the extraordinary tenacity with which they clung to their jenm: with it they could never be induced to part, except in consequence of the most urgent necessity; and this strong attachment to their hereditary property seems to have given rise in Malabar to a third class of men, who though neither Jenmkars or landlords, nor Patomkars or tenants, are now more intimately connected than either with its landed interests. The Board allude to the Kanumkars,† or holders of the *kanum*, the peculiar land mortgage prevalent in this province.

26. The peculiarity of the kanum, or land mortgage prevalent in Malabar, consisted in its never admitting of foreclosure, and its containing within itself an inherent principle of self-redemption.

27. The

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* The province of Malabar was divided into *deshyums*, or divisions, sometimes called *villages*, and these again into *naads*, or subdivisions; and each naad was assessed, not with a certain number of pagodas, but with a certain number of Nairs, the number allotted to each being well known even at the present day.

† From the want of proper explanations by the Collector, which have been since supplied, the Board, in their proceedings of the 16th January 1815, were led to confound the Kanumkar, or mortgagee, with the Patomkar, or tenant.

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27. The Jenmkar, when in distress, rarely sold his jenm: he generally borrowed money on the security of his land, which he pledged to his creditor for the liquidation of the interest on the debt; and, by a series of deeds well known in Malabar, he could gradually raise nearly the full price of his estate, in the shape of a loan, on this kind of mortgage. The debt thus incurred was considered fastened to the soil, which, with this incumbrance, might be transferred by the Jenmkar to others; but the debt, until liquidated, could never be separated from the land.

28. Over the soil, however, the mortgagee had no controul, except what was necessary to ensure the due liquidation of the interest on his debt. So long as that was paid, the person holding the jenm right remained in undisturbed possession of the land, either cultivating it by means of his own hired labourers and slaves, or renting it out on lease to Patomkars or tenants; but on failure in payment of the interest on the debt, the Kanumkar, or mortgagee, was immediately entitled to possession: he might then rent out the land to new Patomkars, or if himself a Ryot, might cultivate it by means of his own people, but he was bound to pay to the person possessing the jenm right all rent or produce exceeding the interest on his debt; and though the person possessing that right, in consideration of a further advance of money by the mortgagee, might formally transfer it to him, and thereby convert him from the Kanumkar, or mortgagee, into the Jenmkar, or landlord of the soil, the Kanumkar, as such, could never foreclose his mortgage, or dispose of the jenm to satisfy his debt. To secure the interest thereon, he was entitled to possession, under the limitation respecting surplus produce or rent mentioned above; but however desirous of realizing the principal of his debt, he was obliged, for this purpose, either to wait the convenience of the Jenmkar, or to sell or mortgage either the whole or a part of his kanum to another, who succeeded to his rights alone.

29. As all surplus rent or produce beyond the interest of the debt belonged, as before stated, to the Jenmkar, where the debt was light he still retained a valuable property in the soil, and seldom lost possession of his estate; but where the debt was so heavy that the interest absorbed the chief part of the landlord's rent, the mortgagee, in consequence of the Jenmkar's failure in discharging the interest on his debt, generally assumed possession, and the property of the Jenmkar in the land was often reduced to a handful of grain, a measure of ghee, or some other nominal surplus, paid merely to mark the nature of the tenure. The Jenmkar, however, always retained the important privilege of redeeming, at any time, the khanum or mortgage, by paying off the principal of the debt; but if the Kanumkar had obtained possession of the land, the value of any permanent improvements made by him was also to be paid by the Jenmkar previously to regaining possession.

30. This peculiar kind of perpetually redeemable mortgage, though not unknown in the Tamil country, is still prevalent chiefly on the western coast; but in Malabar it possesses the peculiarity already noticed, which elsewhere is not attached to it, namely, an inherent principle of self-redemption. It was formerly considered, and is still claimed and partially exercised, as the prerogative of the Malabar Jenmkar, that all kanum or mortgage deeds shall be renewed after the lapse of a certain number of years, generally on the death of the Jenmkar; and in issuing on these occasions new deeds, thirteen per cent. is always deducted from the principal of the original debt. By periodical renewals and concomitant deductions of this kind, the land, in course of time, becomes released from its mortgage, and at length reverts to the heirs of the Jenmkar free of all incumbrance. This custom, from immemorial usage, seems gradually to have grown into prescriptive right; but from the circumstance of its not being mentioned in any of the numerous written deeds in use in Malabar, by which our courts of justice seem chiefly guided in their decisions, as well perhaps as from its bearing rather hard on the mortgagee, it does not now appear to be so generally observed as formerly.

31. Such were the respective rights of the Jenmkars, Kanumkars, and Patomkars of Malabar, when that province was invaded by Hyder Ally, the founder of the Mahommedan dynasty of Mysore. This prince, actuated by that arbitrary principle which, unfortunately for the inhabitants of these countries, was

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not only adopted, but in general enforced, by all the Mussulman conquerors of Hindostan, regardless of private property in the soil, immediately declared *half the produce to be the share of the Circar.* Whether his executive officers calculated that the landlord's patom, or rent, exceeded that share of the produce, and therefore argued that to take a fixed portion of the patom was in fact to obey their master's orders, or whether they were afraid strictly to enforce his mandate among a warlike, bold, and only half-subdued people, to whom a land-tax was as yet unknown, it may not now be easy to determine; certain it is, however, that while " the orders from the huzzoor were to take half the " produce, the orders of his local executive officers direct a fixed share* of " the patom to be taken as the circar share."

32. To collect a fixed portion *of the Jenmkar's or landlord's rent,* was therefore the principle of the first land-tax introduced into Malabar; but the ignorance, ability, corruption, or zeal of the different local agents employed to carry this principle into effect, led, as they ever must lead in every kind of detailed settlement, to great inequality of taxation. Accordingly, says the present Collector, " on our accession to the government of the province, " though we were informed what the principle of the assessment was, we " found that the actual rate of taxation was different in every district, and " this unequal state of the assessment has remained unaltered† to the present day."

33. The absence of all accounts of the land revenue in Malabar, proceeding from the non-existence of such a tax, necessarily left the assessors of Hyder without any other alternative for their guidance, in fixing the amount of the land-tax, than the scanty and interested information to be gathered from the people themselves, or from a local inspection of the country; the original assessment, therefore, though unequal, was not in general oppressive, and from the highly improvable nature of the paramba, or garden lands of Malabar, which were assessed, not according to their extent, but according to the number of productive trees growing at the time upon them, this assessment, since our acquisition of the province has gradually become less heavy, though perhaps still more unequal.

34. Very voluminous discussions have lately arisen, and are still pending, with the Collector in Malabar, on the subject of the equalization of this land-tax; but though they have not yet been brought to a conclusion, the general impression of the Board continues to be, that infinitely more evil would arise from a revision of the assessment, necessarily involving an alteration in the value of almost every estate in the province, than could ever possibly be compensated by any good attending the attempt to equalize the present land-tax. Its existing inequalities confessedly arise as much from the different degrees of labour bestowed upon the land, as from any original disparity of assessment; a revision of it, therefore, would, in fact, be tantamount to a tax on improvement, and would itself soon again require alteration, while it is to be borne in mind that, though the existing assessment is now light on many estates, it is stated by the Collector that it bears heavily on few or none.

35. The land-tax introduced by Hyder into Malabar, which continues to the present time, was an assessment of so much money upon each (paramba) garden or plantation, and a separate assessment of so much money upon each (batty) seed land, or paddy field; and it has been calculated that it averages about eighty per cent. of the Jenmkar's or landlord's patom in the southern, and about fifty per cent. in the northern talooks. Accordingly, where the landlord's rent was free from other incumbrances, there still remained to him, after the payment

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* The Board do not clearly understand what share of the patom was *intended* to be taken; but it would seem probable, from various parts of the Collector's letters, that the portion intended was either one-half (fifty per cent.), or six-tenths (sixty per cent.).

† It is not quite correct to state, that the assessment has remained " *unaltered,*" for a revision of it took place in 1800 by Major Macleod; but the former assessment, which was almost immediately reverted to, was founded on that of the Commissioners of Malabar for the year of the Malabar era 976, and this was framed on a previous quinquennial settlement founded on that here alluded to as introduced by Arshed Beg Khan, Hyder's deputy, in the Malabar year 959, or A.D. 1783-4; so that, in fact, the assessment of Hyder is that which now subsists. For the causes which prevented the further revision of the assessment in Malabar, the Board beg leave to refer to their *proceedings of the 16th January 1815.*

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payment of this tax, a considerable though greatly reduced surplus, which he could enjoy, mortgage, or sell, as formerly; but, at the period of the imposition of the land-tax by Hyder, the greater portion of the estates in Malabar had been pledged in kanum, and many of them, under the circumstances before explained, had come into possession of the Kanumkars: the Jenmkars, however, being entitled to all surplus produce or rent beyond what was necessary for the liquidation of the kanum interest, had hitherto enjoyed a greater or less landlord's profit, even from these estates; but this was now almost universally absorbed in the payment of the public dues, and where it was not sufficient for this purpose, the loss fell on the Kanumkar.

36. The assessment of Hyder, therefore, by generally reducing, and in some cases by nearly destroying the income immemorially derivable from the land by the Jenmkar, materially loosened those ties that had hitherto so firmly bound him to the soil: but in proportion as it partially affected the immediate interests of the Kanumkar, the more strongly did it connect him with the land; for where the public assessment trenched on that portion of the landlord's rent, which had hitherto been appropriable to the payment of the kanum interest, it necessarily removed still further the period for the liquidation of the mortgage, and many Jenmkars who had hitherto retained possession of their lands though pledged in kanum, being now unable to discharge regularly the interest on their debt in addition to the public assessment, were forced to give up possession of their estates to the Kanumkars, with scarcely any prospect of ever being able to redeem them.

37. This redeemable, but in fact nearly permanent transfer of the greater portion of the landlords' rights to the Kanumkars, which had commenced long before the Mussulman invasion of the country, and which the introduction of a land-tax by that government materially increased, was further promoted by the extraordinary edict of Tippoo, for the forcible conversion of the inhabitants of the country to the Mussulman faith; for the Hindoo population of Malabar, justly alarmed at the promulgation of a mandate which threatened them with all the horrors attendant on the loss of caste,* fled with dismay in every direction; and many of the Hindoo Jenmkars, anxious to raise a little money to supply their immediate necessities in those countries to which they were about to emigrate, were readily induced, by a *small* advance of money, to grant *large* kanum assignments of their lands to the Moplas, who being of the Mahomedan faith had no cause for alarm, and gladly availed themselves of the consternation of their Hindoo neighbours to make an advantageous use of their accumulated wealth.

38. The number of jenms or private estates in Malabar is at present forty-four thousand, three hundred and seventy-eight, and the land assessment being about Star Pagodas 4,80,000, each estate, on an average, bears to the whole revenue a proportion of little more than ten pagodas per annum. Under the circumstances above explained, however, few of the Jenmkars are now in possession of their lands. Many of the Namboory or Bramin landlords have never returned from Travancore, whither they fled on the first promulgation of Tippoo's edict, leaving their lands in the hands either of their Kanumkars or mortgagees, or of their Patomkars or tenants; and, though many of them have agents in Malabar, who collect and remit to them any surplus produce or rent, others have never come to a settlement with their tenants or Kanumkars for years.

39. Accordingly, though a considerable portion of the landlord's rent of Malabar is still retained by the Jenmkars,† far the greater part, or about three-fourths

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* After circumcision no Hindoo can be re-admitted into his tribe; and by forcible circumcision, at the period here alluded to, many high caste men of Malabar, still professing the Hindoo faith, have been for ever most cruelly excluded from their caste.

† It has been stated by Mr. Warden, that almost the whole of the jenm property is vested in the pagodas and other religious establishments. By the law of mortmain similar appropriations were restricted many ages ago in England; but in some Catholic countries, particularly in the territory belonging to the Roman See, the church has absorbed a great portion of the real property in the same manner as in Malabar. "Sur trente-six mille maisons que l'on compte à Rome, la main-"morte en possède vingt mille. En effet depuis un grand nombre de siècles la main-morte hérite "sans cesse et elle n'a point d'héritiers. Elle doit, à la longue, posséder tout, c'est-à-dire tout "envahir." This was written in 1776.

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fourths of the whole, has become intrinsically vested, chiefly in the Kanumkars, and partly in the Patomkars also: and as these classes are still more numerous than the Jenmkars, and the land-tax is in general collected from those in possession of the chief portion of the landlord's rent, the revenue is now received in great detail.* The rights of each, however, though altered in value, are not in their nature changed. The privileges attached to the patom, the kanum, and the jenm, remain the same as heretofore; and, notwithstanding the last-mentioned right has lost much of its former value, such is still the attachment of the people to what has descended to them from their ancestors, that though a great number of the Hindoo Jenmkars who emigrated from Malabar, in consequence of the edict of Tippoo, were forced to pledge their lands almost irrecoverably on the kanum tenure, there is not a single instance known of one of them disposing of his jenm.

In Canara.†

40. It will not be necessary to enter so much into detail respecting the landed tenures of Canara, for though not precisely of the same nature, they are very similar to those of Malabar.

41. The exclusive right to the hereditary possession and usufruct of the soil is, in Canara, termed *wurgha,* meaning separate independent property in the land, and seems originally, as in Malabar, to have been vested in the military tribe of the Nairs, the first, and at one time the exclusive *Mulees* or landlords of that province; for, except to *unclaimed* waste, or to estates *escheated from want of heirs,*‡ it does not appear that the Government in Canara at any time possessed, or even pretended to the smallest right to property in the land.

42. The Nairs had under them a great number of inferior Ryots, termed *Guenies,* or tenants, to whom they rented out those portions of their lands which they did not cultivate by means of their own hired labourers or slaves, and the rent paid by these persons to the landlord was also, as in Malabar, a fixed sum of money, or a fixed quantity of grain, settled by mutual consent of the parties, never a share of the produce. But the Guenies, or tenants, in Canara, were of two distinct classes, the Mul-guenies, or permanent tenants, and the Chalie-guenies, or temporary tenants.

43. The Mul-guenies, or permanent tenants of Canara, were a class of people unknown to Malabar, who, on condition of the payment of a specified invariable rent to the Mulee, or landlord, and his successors, obtained from him a perpetual grant§ of a certain portion of land to be held by them and their heirs for ever. This right could not be sold by the Mul-guenie or his heirs, but it might be mortgaged by them; and so long as the stipulated rent continued to be paid duly, he and his descendants inherited this land, like any other part of their hereditary property. The landlord and his heir were precluded from ever raising the rent of the Mul-guenies; it was therefore originally either higher than that procurable from temporary tenants, or was fixed at the same‖ or a lower rate, in consideration of a certain sum being paid as premium or purchase money for the grant in money, or as a favour conferred by the landlord on some of his dependents. It amounted, in fact, to a permanent alienation of a certain portion of land by the landlord; for it never again lapsed to him or his descendants, except on failure of heirs to the Mul-guenies; and this class of people, therefore, may be considered rather as subordinate landlords than as tenants of the soil, more especially, as though many of them cultivated their lands by means of their own hired labourers or slaves, others sub-rented them to the Chalie-guenies, or temporary tenants.

44. This last description of persons, who were much more numerous than the Mul-guenies, rented farms on a fixed rent for a limited period, either from them, or directly from the landlords, and corresponded precisely with the Patomkars

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* The number of persons paying the land-tax in Malabar is estimated by the Collector, in round numbers, at one hundred and fifty thousand.

† See Mr. Read's Letter to the Board, dated 1st January 1814.

‡ In fusily 1222 the number of estates which had lapsed to Government from the expulsion of the ancient landlords, the want of heirs, or other causes, during a long series of years, was 8,352.

§ This grant was always in writing, but many of them have now been lost.

‖ This was the more frequent practice.

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kars of Malabar. But though removable at the expiration of their leases, they were not often ousted from their farms; for on a rent more advantageous to the landlord being offered by others at the termination of their leases, they usually acceded to the increased terms proposed, and being in possession, generally obtained the preference. Nay, it even appears that after renting directly from the landlord the same farm for several generations, or for a period not less than fifty years, they sometimes claimed to have it confirmed to them in perpetuity: in other words, to be converted from Chalie into Mul-guenies: but this was seldom done, except where they had made extensive improvements, or brought new lands under cultivation; and apparently never, even then, unless they consented to a considerable increase of rent.

45. On the conquest of Canara, in early times, by the Pandian princes of Madura, most of the Nair landlords were extirpated or expelled, and their privileges would appear to have been conferred by the conquerors on the ancestors of the present Hullers and various other castes now in possession of the mulee or landlord's rights. The descendants of the Mul-guenies who originally held from the old Nair landlords are now termed *Nair* Mul-guenies, in order to distinguish them from the *Shud* Mul-guenies, or mere permanent tenants, whose tenures are of a less ancient origin.

46. Besides the Mulees or landlords, the *Nair* and *Shud* Mul-guenies or permanent tenants, and the Chalie-guenies or temporary tenants, there are in Canara a great number of persons holding possession of the land as mortgagees, on a perpetually redeemable mortgage, which differs in no respect from the kanum of Malabar, except that there is no renewal of the mortgage deeds, nor deduction of thirteen per cent. from the principal of the debt; and that in Canara it has two distinct denominations, the mortgage without possession of the land being called *tooradhoo*,* for which term *bogyadhi*† is substituted, when, on failure in payment of the interest on the debt, the mortgagee assumes possession.

47. A most remarkable difference, however, is observable between the two neighbouring districts of Malabar and Canara; namely, that while in the former province the Jenmkars enjoyed their hereditary rights free from assessment, and a land-tax was consequently unknown until the period of the Mussulman invasion, the landlords of Canara held their hereditary right under the express condition of a payment to Government, which seems to have existed from time immemorial.

48. Previously to the conquest of Canara by the Pandian princes of Madura, one-sixth of the produce, as prescribed by the Hindoo law, is stated to have been paid by the landlord for the support of the state. On that event, the Government are reported to have required their share of the produce to be delivered, deprived of the husk, and thereby to have made an addition of about ten per cent. to the assessment, which, without further alteration, continued at this rate until about the commencement of the fourteenth century, when the province fell under the dominion of the new empire of Vijianagara or Bijnagur.

49. Hurryhur Roy, one of the first kings of that dynasty, is stated to have entirely new-modelled the land assessment of Canara; and under the appearance of adhering to the rules of the Shaster, granting one-sixth of the produce to the state, to have raised the assessment so as to absorb nearly one-fourth of the produce, by converting the payment in grain into a cash payment, and assessing a fixed sum of money not only on each estate, but apparently on each field of the province: a circumstance which deserves particular notice, as the peculiar characteristic which distinguishes this district from all others under the Government,‡ except Malabar, where a similar field assessment appears to have been introduced by Hyder.

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* This word means *the pledge that is shewn*; it denotes that the land is only *pointed out* to the mortgagee, not put in his possession.

† This word denotes positive *enjoyment* or possession of the land.

‡ It is possible that the Canarese Government of Bijnagur may have extended this field assessment to other parts of Carnataca proper, such as Mysore and part of the Ceded Districts; or that from these countries it may have been extended to Canara; but though they subsequently subdued

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50. The principle prescribed by Hurryhur Roy for the introduction of this field assessment, was that an extent of ground requiring two and a half kautees of seed to sow it should pay to the Government the sum of one ghetti pagoda; but, in applying this rule to practice, it does not appear that any actual survey of the land took place.

51. In Canara there is comparatively little, if any, variation in the crop, most of the lands being invariably cultivated with rice, immemorially the staple commodity of the district. The rains of the south-west monsoon are also regular, and the seasons therefore, in general, certain. From these circumstances, as well as from the stability of the tenant's tenure prompting them to cultivate to the utmost, the average produce of almost every arable field in Canara has been known for ages, and each is currently termed a field of so many morahs produce.

52. The Government had hitherto from the earliest times received a portion of this produce in kind, and the employment of a number of servants, termed Shambogues, or village accountants, to keep detailed accounts of the occupation, cultivation, and produce of the land, appears in Canara, and indeed throughout India, to have been coeval with the realization of a land revenue, being in fact a necessary consequence of the imposition and collection of a detailed tax in kind. The produce of each field was easily ascertained from the accounts kept by these people, and the seed being calculated to bear to the produce the proportion of one to twelve,* the assessment in money seems thus to have been determined on each field,† without any attempt at an actual survey of the land or arbitrary classification of the soil.

53. This assessment, with a few trifling additions made to it by the subsequent kings of Vijianagara, continued fixed for nearly two centuries and a half; and in order to distinguish it from the *shamul*, or extra assessments afterwards imposed, it is termed the *rekha* or *standard* land-tax of Canara. It seems to have been paid in great detail, and to have borne lightly on the country; for though the tax receivable from the different landlords varied from five thousand to five pagodas, the average was nearer fifty pagodas than any other sum; and that portion of the landlord's lands which he rented out to others, independently of what he retained in his own hands, was in general sufficient to liquidate the Government demand on the whole estate; land being at the same time saleable for ten, and in some cases as high as twenty or thirty years' purchase.

54. Under the Bednore government, this land-tax was increased about ten per cent, at which rate it continued fixed for more than another century; but no sooner did Canara fall under the baneful administration of the Mussulman princes of Mysore, than the most injudicious and oppressive extra assessments were imposed, in all cases materially reducing, and in some entirely annihilating private property in the soil. Accordingly, when the British Government obtained possession of the province, the saleable lands were few in number, and limited in extent. Many of the landlords were reduced to the situation of labourers on their own estates; the population had fallen greatly below its former standard; and the Collector, who had recently left the Baramahl district, emphatically added, that the inhabitants were now "as poor as those "of the neighbouring countries."

55. Omitting from account that small portion of Canara which soon after its acquisition was ceded to the Rajah of Coorg, it appears that, on our accession to the government of this province, the *rekha*, or ancient land-tax, was Star Pagodas 3,61,802, and the *shamul*, or extra assessments by the Bednore government and Hyder Ally, up to the year 1784, Star Pagodas 2,17,913, nearly

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subdued the Northern Circars and the greater part of the Tamil country, no such assessment appears to have been ever introduced into the lands of these countries. A money assessment, but fluctuating with the produce sown, has been very generally introduced on dry grain land, but almost every where the revenue from rice land is demandable in kind in Mysore, and even in the Ceded Districts and provinces east of the Ghauts, before the introduction of ryotwar.

* This is the proportion laid down in the Shaster, and is very near the fact: the late Collector, Mr. Read, estimates it as one to eleven.

† It is understood that even in the garden lands, cultivated with cocoa-nut, pepper, and betel-nut trees, two-thirds pay the field assessment fixed on the soil as paddy land, not on the trees; about one-third only pays so much per tree.

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nearly sixty per cent. of the rekha, making a total government demand, of rekha and shamul, to the amount of Pagodas 5,79,715, which had been rather nominally than really increased by Tippoo to a much greater extent, for though his demand exceeded six lacs, his collections never amounted to five lacs of pagodas.

56. Satisfied that the whole course of Hyder's administration was "nothing "but a series of experiments made for the purpose of discovering the utmost "extent to which the land rent could be carried, or how much it was possible "to extract from the farmer without diminishing cultivation," Colonel Munro, the first Collector in Canara, seems at an early period of his administration to have been strongly impressed with a conviction, that a reduction of the land-tax below Hyder's assessment was essentially necessary, to prevent the completion of that ruin in which the impolitic extra assessments of the Mussulman government had already begun to involve the landed interests of the province. His settlement for the first year after our acquisition of Canara, fusily 1209, was therefore Pagodas 4,40,630, being still an increase on the rekha of about thirty-four per cent., but about a lac and thirty-nine thousand pagodas below the rekha and shamul of Hyder; and in his instructions to the subordinate Collectors for the settlement of the following year, fusily 1210, he directs that no lands should be assessed higher than at some former period; in other words, that if any lands had escaped the extra assessments of the Bednore princes or of Hyder's government, they should continue exempted from them, but that if they had ever been made liable to these assessments, and did not now pay them, the maximum of the demand on such lands should be the ancient rekha, with one, two, or at the utmost not more than three-fourths of these modern additional cesses; thereby limiting the maximum land-tax to the rekha, and three-fourths of the shamul in Hyder's time.

57. Under the judicious limitation thus imposed on the land-tax in Canara, no field was assessed with a higher tax than that to which it had already been subject, and where experience had proved this amount to be so high as to trench on the vital resources of the country, it was proportionally reduced. The effects of a moderation to which the people for many years past had been so little accustomed, immediately became perceptible throughout the province; for, by inspiring the inhabitants with confidence against any further unlimited demands on the part of Government, it gave rise to innumerable claims to land, which once again resumed its former value, a general improvement was sensibly observable in all parts of the district, and the revenue was realized with a facility which, except in Malabar, was elsewhere unknown.

58. It is greatly to be regretted that a limitation founded on such wise principles, and followed by such happy effects, should on any account have been infringed by the local authorities who succeeded Colonel Munro; but especially that the mere desire "of maintaining the land-rent to the same annual "standard" should have induced them to adopt a measure confessedly so "impolitic and unjust," as to make up by a small increase to low-rated lands "the rent of others which had failed altogether;" for the consequence has been, that though the land revenue of the fourteenth year exceeds that of the first year of our possession of this province, by Pagodas 23,763, yet of this increase only Pagodas 5,569 arises from the extended cultivation of waste lands, Pagodas 4,624 from the discovery of concealed or the recovery of inundated lands, and no less than Pagodas 14,170 from the additions made to the rents of these lowly-assessed estates; while of 43,366 persons paying the total land revenue, amounting to Pagodas 4,87,366, only 22,467 persons paying Pagodas 2,15,847 are now assessed within the maximum established by Colonel Munro, and no less than 20,899 persons paying Pagodas 2,71,518, or more than one-half of the revenue, are assessed above that standard.

59. This, however, in the opinion of the Board, is not the whole extent of the evil. It appears that the rekha, *with the full amount* of the shamil in Hyder's time, is now declared the maximum demand on all the lands of the province. As such, it is entered under the term *beriz* in the ky-kaguz* or individual pottah given annually to each Ryot, under the Collector's seal and signature,

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* Signed paper.

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signature, and in the same paper is specified the proportion thereof which may be fixed as his jummabundy or settlement for the fusily year; but as the latter is never determined until near the conclusion of the fusily, it is liable annually to variation, and as it must often be left to be settled at the discretion of the native revenue servants,* experience has shewn that it may occasionally be, and doubtless often has been fixed with reference rather to the capability of the Ryot than to the productive powers of his land.

60. To the practice of loading the lowly-assessed or industrious Ryot with the tax of his less fortunate or more improvident neighbour (condemned by the very officer who adopted it as both "impolitic and unjust"), to the consumption of a maximum standard of assessment (the beriz) much beyond the capability† of the country, even at the period of its greatest prosperity, to the gradual approximation made to this high standard in the actual demand on more than half the landed property in Canara, and to the annual variation and consequent uncertainty in the amount of the assessment on individual Ryots, as much as to any temporary reduced value of produce, or the imposition of new indirect taxes, are to be ascribed the decline in agriculture, the poverty among the Ryots, the increased private sale‡ of landed property by the landlords, the difficulty of realizing the collections, and the necessity, before unknown, of disposing of defaulters' lands in satisfaction of revenue demands,§ which, after fourteen years residence in Canara, at length constrained the late Collector to record his conviction that the present assessment is beyond the resources of the province.

61. The Board, in another place, will take into consideration the best means of remedying these obvious defects in the local administration of Canara. Meantime it may be necessary to remark, that the course of proceeding which the Board have condemned was followed by the late Collector upon his own discretion, and that it did not, until very recently, come to the knowledge of the Board. It may at the same time be satisfactory to know, that the practice adverted to, however prejudicial in its tendency, has not yet been carried so far as to produce any serious permanent evil. The guenies, or tenants of Canara, have in no respect been affected by the various alterations that at different times have been made in the amount of the land-tax; on payment of their rents, they have continued, as heretofore, to enjoy the full fruits of their labour, and it is calculated that, on an average, the Mul-guenie receives fifty, and the Chalie-guenie from forty to fifty per cent. of the gross produce of all the lands they cultivate. In Canara, as in Malabar, it is the landlords, or mortgagees in possession of the landlords' rent, whose interests have been affected by the increase of the land-tax. Including both what is paid to them by the Mul and Chalie-guenies, and what they obtain from that portion of the land which is retained under their own management, it is calculated that, on an average, they receive sixty per cent. of the gross produce *on their entire estates*; but as the land-tax now absorbs from fifty to ninety per cent. of this rent, the landlord's net income has been materially reduced from its ancient standard.

62. In Canara there are at present no less than forty-three thousand three hundred and sixty-six persons paying land revenue direct to the officers of Government, and as the average collections from each are only eleven pagodas thirty-seven fanams and fifty-five cash per annum, it is evident that the revenue is there realized in great, though not perhaps quite in so much detail as in Malabar. What portion of the persons now paying revenue to Government are landlords, what portion mortgagees, and what portion Guenies, or tenants, on the lands that, from want of heirs, have lapsed to Government, is not disco-

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* It appears that in some parts of Canara all that was done by the European authority was to confirm the settlement made by the native servants.

† Colonel Munro, in his report of the 27th January 1800, says, "I thought the rents too high "(in Canara), as I think they are in every part of India that I have seen; but I conceive it "belonged to the Board, and not to me, to determine what part of them it might hereafter be "proper to reduce."

‡ On the western coast of the peninsula, where the attachment of the people to their lands is so great, an increased sale argues more distress on the part of the landlords than it would be proper to infer from the same result in other countries.

§ This was never done until 1807, and the sales have since increased annually.

verable from the revenue records; but it is obvious that, as in Malabar, the increase in the land-tax must have tended to transfer from the landlord to the mortgagee a considerable portion of his property in the soil; and as the absolute transfer of the landlord's rights is rather more common in Canara than in Malabar, it is probable that in the former province it has been often complete and irrevocable, while in the latter it has in general been only partial and redeemable.

63. A considerable portion of the property in the land of Canara may thus have changed its owner, and it may perhaps have been diminished, both in value and extent, since the days of the ancient Hindoo government; yet it still continues in this province, as in Malabar, to be highly valuable. From the great inequality of the land-tax in Canara, it appears that some estates sell as low as one, and others as high as thirty-five years' purchase: but the result of a calculation founded on sales that actually took place in the different talooks of the province, gives, on an average, eleven years' purchase, a sufficient proof of the high value which the people still attach to this species of property.

In the Tamil Country.

64. In proceeding to consider the landed tenures in the Tamil country, we are immediately struck by the marked distinction observable between them and those on the western coast; originating, apparently, in the different states of society existing on the two opposite sides of the peninsula.

65. In Malabar and Canara the natives seldom reside together in any considerable number; and in these districts, therefore, villages,[†] or rather an assemblage of houses into townships, is rarely to be seen. The numerous persons employed in, or connected with the civil or military departments of the Government, as well as the merchants, traders, and others interested in the foreign commerce of the country, inhabit the principal sea-port towns situated immediately on the coast; but, in the interior, the agricultural population is scattered in little groupes all over the face of the country, and each landlord resides apart on his own private estate. Hence a spirit of independence characterizes all the landed proprietors in these districts, and community of property, or common interest in the soil, is altogether unknown; every right or privilege connected with it being vested in individuals, never in any collective body of the people. But on the eastern coast of the peninsula we find the whole population of the country congregated in villages of a greater or less extent, each of which has not inaptly been compared to a separate and independent corporation or township. The Curnum or accountant, the Bramin Poojary or priest, the carpenter, and the potter, with many others, from the astronomer down to the blacksmith, are all servants, officers, or members of the village community, of which the Ryots,[‡] already described, form the principal and leading party. Each individual participates more or less in the common united concerns of the village; and there has consequently arisen on this side of the peninsula a community of interest in the land, which, though not universal, is so prevalent throughout the country as materially to affect its landed tenures.

66. In every Tamil village the exclusive right to the hereditary possession and usufruct of the several descriptions of land situated within its boundaries was originally vested in the Vellalers, one of the principal Soodra castes of that nation, by whom it is termed *cawnyatchi*, or free hereditary property in the land. It would now be of little utility, were it possible, to attempt to trace the different gradations by which, in the course of time, this right has been partially transferred from the members of this caste to the various other tribes in whose possession it is now to be found. It is sufficient to know that in all parts of the Tamil country it is still retained principally by the Vellalers, but is now frequently held by the Bramins also, who distinguish it by the Sanscrit

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[*] See letter from Mr. Ellis, 30th May 1816. not printed

[†] A village in Malabar is not an assemblage of houses, but a certain extent of country.

[‡] In the Tamil country, Caniatchey-carer or Meerassidars, and Pyacarries of the two descriptions given, viz. Oolcoodi and Paracoodi. In the Telingana country, the Cadeem inhabitants, and the Pyacarries.

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term *swastium*, signifying any thing peculiarly one's own, and partly by other Hindoo tribes, by Mussulmans,* and sometimes by native Christians, among whom, as well as among Europeans, it is now generally known by the name of *meerassy*, a word of Arabic derivation, denoting hereditary property in general, and apparently introduced, and applied to this right, by the Mahomedans, soon after their conquest of the Deccan.

67. It may here be proper to remark, that the term *meerassy*, by which, as being now in most common acceptation, the Board propose to designate this particular right, is occasionally applied to other hereditary privileges of a very different nature, though all more or less connected with the land, and it is therefore of consequence that the *landed* meerassy under consideration should not, from this circumstance, be confounded with those other rights, which, for the sake of distinction, may be termed *office* meerassy.

68. The *office* meerassy consists of the hereditary right to certain marahs or deductions from the gross produce of all taxable lands, and to certain mauniums or assignments of the Government tax on particular spots of ground, which have been attached to various village and district offices, not only in the Tamil country, but elsewhere. Thus the meerassy of the village Curnum or accountant, as well as those of the village or district Cavilgar or police officer, of the village Taliar, blacksmith, carpenter, washerman, barber, and of various other village officers, are to be found as prevalent in the provinces of Telingana as in the southern districts; but the *landed* meerassy, which alone is now under notice, is understood to be peculiar to those provinces which have been distinguished by the name of the Tamil country.

69. As regards this particular meerassy right, the lands of every Tamil village may be divided into two distinct kinds: 1st, those held free from the condition of any payment on the part of the Meerassidars; 2dly, those which they hold on the express condition of rendering a certain portion of the produce as public revenue to the state. In the first class are included, 1st, the *perumboc*, or lands incapable of cultivation; and 2dly, the *tarisee*, or waste lands. In the second are included all the cultivated lands in the village, consisting, 1st, of mauniums, or land of which the public revenue has been transferred by the Government to certain individuals, with a right to receive it from whoever cultivates the land; and 2dly, of waraput † and teerwaput,‡ or lands the public revenue from which has not been alienated, but is paid to the state. The meerassy right extends to all these different descriptions of land; but each must be enjoyed according to its peculiar nature.

70. The perumboc, or land incapable of cultivation, consists of rocks, public roads, the beds of rivers, tanks, and watercourses, the public ground in which the bodies of the dead are burnt or interred, the paracheri or suburbs of the village, occupied by the huts of Pariar slaves and other outcasts, the lands on which the different village temples stand, and the site of the village itself, called in Tamil the *Nuttum*. It is in this last place that the houses of the landlord Meerassidars are invariably to be found: for here, and no where else, are they permitted to build their houses. Various other pure tribes, such as Bramins, weavers, merchants, and others, are admitted to dwell in this place, and all therefore who reside in it are not Meerassidars; but all the Meerassidars have houses, or at least sites for their houses, in the nuttum. Indeed, their title to erect their dwellings on that particular spot, and their right to controul the affairs of the village pagoda, and to appropriate the produce of quarries, mines, or fisheries, are the chief privileges they possess in the perumboc, which, as here described, being incapable of being cultivated, is not liable to any tax.

71. The tarisee, or waste land, is subdivided into the anadi carumboo, or immemorial waste, and the sheycal carumboo, or waste land that has at some time been cultivated; each of these consists chiefly of tracts of common, on which the Meerassidars graze the cattle employed by them in agriculture, or of

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* The occupiers of land for tillage (on caniatchey or on any tenure) of the Mussulman tribe are not numerous in the territories under the Presidency of Fort St. George. The tillage of land is not much followed for a livelihood by Mussulmans in this part of India.

† Paying a warum or share. ‡ Paying a teerwa or money tax.

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of jungle, in which they cut the fire-wood used by them for fuel, and both are held free from tax. Should the Meerassidars, however, possess the means, they are vested with ample right to extend their cultivation to these lands, though it is understood that the consent of Government is necessary before they can break up the anadi carumboo, or land that has never been under the plough; but the moment any part of either the sheycal or anadi carumboo is reclaimed, the nature of the land is changed, it ceases to be tarisee or waste, and no sooner is it converted into cultivated land than it is transferred, as such, in the village accounts, to the head of waraput or teerwaput, and in common with all land of that description becomes, for the plain reasons already given, liable to tax.

72. The tax on waste land, or rather the terms on which the cultivation of waste is undertaken, are well known, and in general regularly followed in every province; but a specific exemption is always claimed from the standard rate established for the cultivated lands, before the cultivation of waste is undertaken. The tax on waste is low at first, and rises gradually to the general standard rate.

73. The maunium lands of each village are divided into turabudy and sunnud or doombala mauniums; the former are arable lands, the public tax on which has from time immemorial been payable to certain descriptions of people belonging to the village community, and which are therefore held by them under the authority of the village Register; the latter are arable lands, the public tax on which has been alienated to individuals either connected or unconnected with the village, and which are held under special grants* from the ruling power.†

74. The remaining lands in each village are waraput, and teerwaput or arable, lands paying tax to the state, the first in kind, the other in money, as the terms imply, and in general are the most extensive and valuable of all.

75. The division above-mentioned of the cultivated lands into maunium and waraput or teerwaput, is a division‡ connected more with the dues of Government than with the rights of the Meerassidars, which are the same in all three; for it has already been stated to be one of the leading principles of the meerassy tenure, that public revenue is demandable on all cultivated land, whether maunium,§ waraput, or teerwaput. With reference to these, the cultivated fields of every Tamil village, including the several descriptions of land mentioned above, are more generally classed in the Tamil country under the three following heads: nunjah or wet lands, poonjah or dry lands, and totacal or gardens and plantations.

76. A considerable portion of the lands in the Tamil country is nunjah or wet land cultivated with paddy, requiring copious irrigation. These are dependent for supplies of water chiefly on the rains of the north-east monsoon, which are extremely variable and uncertain.

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* A special grant, existing or implied, from the original foundation of the village, can alone be pleaded in bar to the sovereign right to a certain portion of the produce of all land.

† There are no other terms to designate these grants than the foreign words *sunnud* and *doombala*, both of Hindoostanee derivation; and it would therefore seem that they originated with the Mussulman government, not with the Hindoos.

‡ Maunium denotes that the public revenue is assigned; waraput, that it is collected in kind; teerwaput, that it is collected in money.

§ The Mauniamdar or holder of the assignment receives or collects the public revenue assigned. Where the Meerassidar cultivates the maunium land, instead of paying the revenue to Government he pays it to the Mauniumdar, or if the Meerassidar be the Mauniumdar himself, he retains the whole produce without any payment: so that, in point of fact, no productive land is *literally* exempt from revenue, although a very large portion of the public revenue from productive land is not received by the Government. All mauniums, all alienations of whatever kind, are thus distinctly transfers of the public revenue, and in no case transfers of the land; but sometimes the boundaries of mauniums are fixed, and the land described, and sometimes the Mauniumdar cultivates his own maunium; still as he would have revenue to pay unless exempted by a special sunnud, it is clearly from the payment of revenue that he is exempted, and that revenue is the object of the grant, not land. Possession of the land is seldom given; it is generally acquired subsequently. The value of endowments in land in England, and of tithes, has kept pace with the change in the value of money, while legacies and endowments in money have ceased to afford the income required for the objects intended to be supported.

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77. Reservoirs for holding water, commonly called tanks, cuts from rivers to fill them, cuts from the beds of rivers to drain off the spring water when the floods have ceased, and natural springs in sandy soils, are numerous in all parts of the Carnatic Payenghaut, and the greater part of the lands of Tanjore and Trichinopoly is watered by cuts from the Cauveri, and in the Madura and Tinnevelly provinces the sources of irrigation are also numerous. The sums of money disbursed in keeping these reservoirs in repair, in making new ones, and repairing old ones, as also in restoring those destroyed by tempest, are very considerable, and is a great field for fraud on the part of native revenue officers.

78. The revenue claimed by the sovereign from land of this description appears immemorially to have been collected in kind: not a fixed quantity of grain for a defined extent of land, like the rents in kind paid to the landlords of Malabar and Canara, but a certain portion of the produce, whatever that may chance to be, denominated *mail warum*, the remainder being termed *coodee warum*, or inhabitants' share of the produce.

79. It is not easy, perhaps, to account for the revenue of wet or nunjah land having been customarily demandable in kind in almost all provinces in the peninsula east of the ghauts. The fluctuation in the produce, in the value of the produce, the desire to obtain the utmost possible revenue in times of high price, a knowledge of the fluctuation in the value of the precious metals, the impossibility of otherwise obtaining so large a proportion of the gross produce as fifty per cent. may all, or in part, have perpetuated the custom of receiving in kind the revenue demandable from rice lands.

80. The dry grain, or poonjah culture, is brought to maturity by the falling rains; it requires only a partial and occasional supply of water. The public revenue from land of this kind is generally demandable in money in the western and southern provinces, but is still paid in kind in the northern provinces, and was formerly rendered in kind in the Carnatic. The crop of a dry field often consists of a variety* of grain ripening at different seasons of the year, which probably made it inconvenient and expensive for the Government to receive their dues in kind. The lands producing poonjah crops, therefore, seem long before the establishment of our Government to have been assessed with a *teerwa*, or fixed money tax, for a fixed measure of land, generally varying, however, with the nature, not the extent, of the produce.

81. The totacal, or garden and plantation lands, is usually secure of irrigation by artificial means, and is more generally assessed with a fixed money tax; except that, from this kind of cultivation being extremely expensive, the tax, though much higher in proportion to the extent of land, is much lighter in proportion to the value of the produce.

82. The teerwa was in general so much money for a fixed measure of land if cultivated with raggy or pulse, so much for the same measure of land if cultivated with grain, and so on; the rate varying with the nature of the crop, and the crop with the season. For instance, horse grain will come to maturity with a moisture in which other grain would perish. Lands planted with sugar-cane, plantains, the beetle-vine, tobacco, although not classed as gardens, were assessed with a high money rent the year they were so cultivated; but so soon as these lands were again converted into rice land, they fell to the usual *warum* or portion of the produce taken from rice land. The high assessment on the cultivation of such articles partook, therefore, much of the nature of consumption taxes.

83. It occasionally occurred that land which in one year produced a poonjah crop might perhaps in the next be converted into nunjah,† might then revert to poonjah, again be made nunjah, and afterwards perhaps totacal; so that the ancient Tamil land-tax may be truly said to have been a tax not fixed on the land, but regulated chiefly by the nature of the crop, and in the nunjah lands, where it was a portion of the produce received in kind, it was dependent also on the extent and price of that produce.

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* The variety of dry crops is very great; they are reckoned not less than thirty in number.

† Hence the term poonjah turnm nunjah.

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84. The Meerassidars render the public dues, as they are described above, on all the waraput and teerwaput lands which they cultivate, to the officers of the Government appointed to receive them; but the Meerassidars who cultivate lands assigned in maunium tenure render the public revenue due from such lands direct to the individuals to whom the rights of Government have been transferred.

85. In addition to the exclusive right to the hereditary possession and usufruct of the lands in each village, which on the tenure above explained was vested in all the Tamil Meerassidars, a peculiarity distinguished those who inhabited that particular portion of the Tamil country which is known by the name of Tondei Mandalam, and which, extending from the southern extremity of the Nellore district nearly to the river Colleroon, includes chiefly the Company's jaghire, now the zillah of Chingleput, and the two divisions of the Arcot subah.

86. From the earliest times, it would appear that in the villages of that part of the country a certain portion of arable land, to be held altogether free from tax, was attached to the meerassy, and formed an integral and important part of that right. It is termed the cawniatchi or grama maunium, and is altogether distinct from the turabudy, sunnud, or doombala mauniums; for on these the public tax was paid by the Meerassidars to the several individuals holding the same; but on the grama maunium they paid the public tax to themselves, in other words, they held it altogether exempt from tax.

87. Inseparably connected with the cawniatchi maunium, was another peculiar privilege of the Meerassidars of Tondei Mandalam, namely, their right to certain fees or marahs which, under the denomination of cooputtum, cani or grama marah, and calavasem,* they received in the shape of deductions from the gross produce of all the cultivated lands in the village paying tax to the Government. Where the lands were cultivated by their own labourers or slaves, this secured to them an additional profit in the nunjah lands only, for in these the deductions were made from the gross produce before the Government share was paid by them; in the poonjah, and other lands assessed with a money tax, the whole of the produce was already their own. But where these lands were cultivated by others, as hereafter explained, the Meerassidars received their marahs on the poonjah, totacal, &c. as well as on the nunjah lands.

88. These marahs, peculiar to the Meerassidars of Tondei Mandalam, must not be confounded with other marahs, or deductions from the gross produce, which, as before-mentioned, are prevalent throughout both the northern and southern provinces in favour of certain village or other officers, such as the village Curnum or accountant, the village or district officer or Cavilgar, or which have been established for other public purposes, such as the repair of tanks, &c. These are *paid* by the Meerassidars of Tondei Mandalam in common with all others who cultivate the lands, but their own marahs are *received* by them.

89. On the establishment of every Tamil village, as now constituted, the rights above explained were vested in all the original vellaler settlers, as a collective body, not in each individually; every one of them, therefore, possessed a separate equal share in the whole meerassy, and hence in each village, to the present day, the number of equal shares into which the meerassy was at first divided remains the same as when the village was originally settled. In some villages there are a hundred shares, in others of the same extent fifty or ten only; but whatever may be now the number of Meerassidars, the number of shares invariably remains the same as at first determined. From the number of Meerassidars having decreased since the settlement of the village, some of them may now hold two, three, four, or fifty shares. From their number having increased since that period, the shares may have been split into fourth, sixteenths, thirty-seconds, or other fractional† parts, and many may therefore hold a part only of a share; but the number of original equal shares in each village has continued unaltered for ages. Supposing a village to have been at first divided among thirty-two original settlers, into thirty-two equal shares,

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* The calavasem marah is generally given to the free labourers, in lieu of hire, and, in some cases, indulgent masters grant it even to their slaves also. Where Pyacarries cultivate the land, the calavasem is appropriated by them, and the other marahs only paid to the Meerassidars.

† The fractions of the peninsula descend by fours, in the same manner as our decimals by tens.

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shares, and its Meerassidars now to be a hundred in number, if any one of them is asked how many shares there are in the village, he will immediately answer thirty-two, but when asked how many of these belong to himself, or to any other particular Meerassidar, he will answer two, three, or four shares; or perhaps the half, the fourth, or the sixteenth part of a share, as the case happens to be. It was these well known and ascertained facts which induced the Board to record, in their proceedings of the 22d August 1816, that the Potail, and the office, as described by Colonels Munro and Wilkes, did not exist in Tondei Mandalam, or as they believed any where east of the Payenghaut.

90. In all Tamil villages, the perumboc or uncultivable land, the tarisee or waste, and in Tondei Mandalam the meerassy maunium and marahs also are held in common joint property by the whole of the Meerassidars, each, in proportion to his share in the meerassy, being entitled to participate therein. If a village consists of thirty-two shares, and a Meerassidar possesses half a share, he is entitled to a sixty-fourth part of all the advantages derived from the fisheries, mines, or quarries in the perumboc; to a sixty-fourth part of the pasturage, firewood, and other profits of the tarisee or waste; and, in Tondei Mandalam, to a sixty-fourth part of the gross produce of the meerassy maunium and marahs. In mortgaging or selling the whole or any part of his meerassy, he mortgages or sells a proportionate part of his *share* in these; but he cannot divide and dispose of any particular spot of land in the perumboc, the tarisee, or meerassy maunium. No particular spot in any of these belongs to him; he possesses a *share* in all, not a *part* of each, and the whole must remain entire. This, however, does not apply to the *cultivated* land, which in some villages is held in this manner by all the Meerassidars collectively, as one joint indivisible property, but in others by each individually, as property of a separate, distinct, and independent nature. Hence its tenure is two-fold, pasang-carei or samadayem, and arudi-carei or pala-b,hogum.*

91. Pasang-carei in Tamil, and samadayem in Sanscrit, are terms both implying collective proprietary right, used to denote that particular joint tenure of the cultivated lands† which, like the joint tenure of the perumboc, tarisee, &c. explained above, was anciently universal throughout the Tamil country, and still prevails in many villages in every part of it, but especially in that known to the natives by the name of Tondei Mandalam. Under this system, the meerassy right to any particular spot of cultivated land in the village is not vested in any individual. The meerassy of the entire cultivated lands attached to it, like that of the perumboc, tarisee, &c. belongs to the whole body of Meerassidars; each, in proportion to the shares or parts of a share he holds, being entitled to participate in the common property. The number of shares belonging to each Meerassidar being known, the lands are either cultivated by them in common, and the net produce, after payment of tax, divided according to the share of each in the meerassy, or the land itself is thus divided, either annually, or every five, six, or ten years, the fields of which the meerassy is to be held by each for that period being fixed by drawing lots.‡

92. In many villages, however, especially in those of Tanjore, Tinnevelly, Madura, Dindigul, and the other Tamil provinces to the south of the Colleroon, the Meerassidars, instead of dividing the cultivated lands of the village periodically, according to the shares or parts of a share held by each, appear, after having once divided them in that manner, to have declared the division permanent, and thus to have converted the ancient collective tenure of the cultivated lands into one in severalty, which is distinguished by the Tamil denomination *arudi-carei*, or by the corresponding Sanscrit word Pala-b,hogum. Under this system each Meerassidar enjoys the meerassy of his own particular cultivated fields, and has no interference whatever with those of his neighbours; and when he sells his meerassy, he transfers to the purchaser not only his common

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* It will be shewn hereafter that the ryotwar plan of assessment destroyed by violence all these ancient usages and customs in the two divisions of Arcot, and so completely, that both Mr Ravenshaw and Mr. Grœme have denied the existence of meerassy in those provinces; but it is believed that the courts of justice have been required to try causes relating to this property.

† These terms are also applied to the joint tenure of the perumboc, tarisee, &c.

‡ The ryotwar plan of assessment fixes the assessment on the field, but it does not necessarily fix the field or the lot of a particular individual, although the Board fear it has done so in most cases.

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mon right to participate, to the extent of the share he holds, in the perumboc, tarisee, meerassy maunium, marahs, and other collective property in the village, but his individual right to certain particular and defined cultivated lands. Supposing him to hold half a share in an arudi-carei village of thirty-two shares, he would possess a sixty-fourth *part* of the whole cultivated lands; namely, fields 1, 2, 3, and 4, with which no other Meerassidar could possibly interfere; but if it were a pasang-carei village, he would possess a sixty-fourth *share* only in the whole cultivated lands, from 1 to 64 inclusive; in lieu of fields 1, 2, 3, and 4, fields 61, 62, 63, and 64 might fall to his lot, and at the termination of a certain period he would be obliged to relinquish these lands to some other Meerassidar, and to take such other fields as chance might allot to him.

93. In many instances in Tanjore, and occasionally even in other districts, the whole meerassy of a village has by purchase, or other means, become vested in a single individual; and the tenure, in this case, is distinguished from the other two above-mentioned by the denomination of eka-b,hogum.

94. From the nature of these tenures, no village can be partly pasang-carei, partly arudi-carei, and partly eka-b,hogum; it must be one only of the three. Each is to be found in all parts of the country, but, as already explained, the first is most prevalent in the northern, and the second in the southern Tamil provinces; and to these also the last is chiefly confined.

95. The Tamil Meerassidars have thus far been considered as themselves cultivating the lands, by means of their own hired labourers or slaves, as they do so much more universally than the landlords of Malabar or Canara; but like them, also, they occasionally rent out their lands to under-tenants, named Pyacarries.*

96. The Pyacarries, on condition of paying to the Meerassidars a certain share of the produce, or sometimes on poonjah land a certain teerwa in money, but rarely a fixed sum of money for a given extent of land, rent from them lands of a greater or less extent, for one, two, or more years. In the pasang-carei villages they hold of all the Meerassidars collectively, in the arudi-carei villages from each individually, and in the eka-b,hogum villages from the sole Meerassidar. In Tondei Mandalam, in addition to their stipulated rents in kind or money, they pay the established marahs of the Meerassidars, known by the denomination of cooputtum, cawnyatchey, or grama marah, &c. In no case have they any concern whatever with the perumboc, tarisee, or in Tondei Mandalam with the meerassy maunium; and of the rent paid by the Pyacarries, what remains to the Meerassidars, after the liquidation of the land-tax, is called toondoo-warum, or swam-b,hogum, the clear net landlord's rent.

97. The Pyacarries or tenants are divided into two distinct classes, named Oolcoody Pyacarries or permanent tenants, and Paracoody Pyacarries or temporary tenants.

98. The Paracoody Pyacarries are strangers admitted into the village as tenants from year to year, or for some other limited period. The terms on which they rent are settled between themselves and the Meerassidars;† and on the expiration of their leases their rents may be raised, or they may be altogether ousted from their farms. In this respect they resemble the Patomkars of Malabar, or the Chalie-guenies of Canara, and like them are, in fact, tenants either at will or under special agreements.

99. But where land for a certain period, which varies in different places, has for several generations been farmed by the same family, the tenant is termed an Oolcoody Pyacarry, and by prescription becomes possessed of an hereditary right to hold his farm in perpetuity, on condition of the regular payment of the maumool

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* "This term," observes Mr. Ellis, "is said to be derived from the Persian words *payè the foot*, "and kurdun *to labour*, or kisht carkurdun *to cultivate*. The proper Tamil term is payer-cudi, "or payercaren, from *payer*, *cultivation*, and *cudi* or *caren*, an *inhabitant*, *a person*, from the latter "of which it is probably corrupted."

† For instance, if the tank of a meerassy village is burst by too great a flow of water in a storm, and the water runs off, the Meerassidars of the village visited with so great a calamity would carry their labour to a neighbouring village and cultivate as Pyacarries, but must pay the fees of superiority to prevent their laying any claim, at a future period, to a share of the meerassy of the village in which they have been admitted as temporary cultivators.

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maumool or customary warum or teerwa. Like the Mul-guenie of Canara, the Oolcoody Pyacarry and his descendants never can be ousted from their farm so long as this is paid, nor can the warum or teerwa be raised by the Meerassidar; but though they can mortgage, they can never sell these their hereditary privileges.

100. The foregoing may be considered a tolerably correct view of the landed tenures in the Tamil country, as established during the ancient Hindoo governments. The Tamil meerassy never appears to have been of equal value to the jenm of Malabar, or the wurgha of Canara, and the Meerassidars seem to have united in their own persons the character of farmer with that of landlord, much more universal than the Jenmkars or Mulees of the western coast. The difference in the value of these properties is distinctly traceable to the larger portion of the produce taken as public revenue, the less productive nature of the soil, and less favourable climate on the eastern side of the peninsula, compared with the advantages enjoyed by the occupiers of land in Malabar and Canara; but, from the numerous deeds of sale still extant throughout the southern provinces, there is no doubt that at one time meerassy was universally a saleable and transferable property, and that the Meerassidars every where enjoyed a toondoo-warum, or clear landlord's rent, from all the lands cultivated by their Pyacarry tenants, and both a landlord's rent and a farmer's profit from the lands which were cultivated by their own labourers or slaves.*

101. It is by no means, however, to be understood, that this is the state generally of meerassy property at the present time. The severe and arbitrary policy of the Mussulman princes, which, notwithstanding their short and unstable authority on the other coast of the peninsula, so materially affected the interests of the landlords both in Canara and Malabar, proved much more detrimental to the Meerassidars of the Tamil country, where their authority was of considerable duration, and their dominion was firmly established under the commanding influence of European power. It is well known that, by successive augmentations, the demand on the Meerassidars of the Carnatic was gradually raised, so as at last very generally to absorb not only the whole of the landlord's rent, but in many places a portion of the farmer's profit also. Most of the Meerassidars in that part of the country were thus reduced to a situation which, except in name, differed little† from that of the Oolcoody Pyacarries or permanent farmers; and the Mussulman Government, by absorbing the whole landlord's rent, became not only the sovereigns but the landlords of the country, enforcing in practice their favourite maxim, that the state is the exclusive proprietor of the soil.

102. Accordingly, of the Tamil provinces, Tanjore, which was transferred to us directly from the Hindoo government, and was scarcely ever under the Mussulman power, is the only one in which, on our acquisition of the country, meerassy right was found, as before described, nearly unimpaired. In the Chingleput district, also, which was ceded to the Company as a jaghire, before the full extent of the arbitrary power and severity of the Mahomedan government had begun to be felt, as well as in Dindigul, Madura, Trichinopoly, and Tinnevelly,

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* The Bramin Meerassidars who do not follow the plough themselves, and even many Soodras, leave their lands under the care of the Oolcoody Pyacarry, who pays about forty-five per cent. of the produce of the land as revenue to the Government, direct, or through the Bramin, from twenty-two to twenty-five per cent. as landlord's rent to the absentee, and is content with from twenty-eight to thirty-three per cent. in remuneration for his labour, for seed, for cattle, and for his subsistence. Many of the Hircarrahs attached to the company of guides are Bramins of the villages of Madranticum and Ootramalore, and hold meerassy. Their meerassy is cultivated by Pyacarries, who pay to the relatives or agents of these Bramins the difference between the portion of the produce to Government and the portion due to themselves.

To Government		45
The Pyacarries take from	28 to	33
		—78
Landlord's net rent		22
		100

† There was some difference. The Meerassidar besides his right in the cultivated lands, whence he derived his landlord's rent and farmer's profit, possessed other privileges, as already explained, in the perumboc, tarisee, meerassy, mauniums, marahs, &c., and these priviliges continued to be enjoyed, and sometimes to be sold, though his landlord's rent was gone.

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Tinnevelly, the latest of their southern conquests, meerassy, though greatly reduced in value, was found in a tolerably perfect state; but throughout the soobah of Arcot, and very generally in Salem, Baramahl, and Coimbatore, the successive augmentations made to the land-tax, or what is the same thing, in its effects, the excessive demands made by the Mahommedan government in other shapes, had left of meerassy little else than the name.

103. In Malabar and Canara, where the land-tax was a portion of the landlord's rent, fixed on the land, and collected from the landlord, or those in possession of his rights, whether the fields were cultivated or fallow, the Government did not interfere in any respect with the cultivation of the soil; but from the greater part of the land in the Tamil country consisting of nunjah, and the land-tax thereon being a portion of the produce, any failure of the Meerassidars to cultivate their lands directly affected the public finances. Hence it became an established principle of meerassy tenure, that it was incumbent on the Meerassidars to cultivate all the waraput and teerwaput lands attached to their village, either by means of their own servants or slaves, or by renting them out to Pyacarries or tenants.

104. So long as there remained to the Meerassidars a toondoowarum or clear landlord's rent, they wanted no other stimulus to urge them to cultivate to the utmost; but where this now became absorbed in the Government demands, or in the loss arising from compulsory contracts, or forcible impositions at arbitrary prices of the Government portion of the produce, the *land-tax* was converted into a *land-rent*, the *landlords* sunk into land occupiers or *holders*, and restricted to the profits of mere farmers in the land cultivated by their own labourers or slaves, they ceased to employ Pyacarry tenants in those other lands, from which they no longer derived any advantage.

105. To prevent the public revenue suffering from arable land being thus left vacant, the Government resorted to the expedient of transferring it *temporarily** to Pyacarries or tenants of their own selection. Nay, this principle was even applied to the tarisee or waste lands, and on the Meerassidars declining to cultivate waste for which other offers had been made, it became customary for the Government to grant cowles to Pyacarries, securing them in the occupation thereof, for such a limited term of years as was deemed necessary to ensure to them a fair return for the stock and labour employed to render the land productive. In Tondei Mandalam, however, the share of the produce allowed by the Government to the Pyacarries thus employed by them was more favourable than that which they allowed to the Meerassidars; but this difference was more than compensated to the latter by their retaining the cawniatchy maunium, which the Pyacarries never enjoyed, and which seems to have continued in possession of the descendants of the ancient Meerassidars, even in those places where they relinquished or were ousted from, proportions of their other lands.

106. The employment of Pyacarries or tenants by the Government itself, the natural result of over assessment, greatly contributed to level the ancient distinctions between the meerassy landlords and their pyacarry tenants; for, notwithstanding the Pyacarries thus employed by the Government often admitted the justice of the Meerassidar's demand for his cooputtum, marahs, and toondo-warum, and in Tondei Mandalam for his meerassy marahs also, they too frequently asserted, perhaps with truth, their inability to discharge these dues, in addition to the public assessment; and from their being placed in immediate contact with the Circar, the meerassy landlord had no longer any power to enforce his demands. Under these circumstances, the Pyacarries or tenants, in many instances, from the secession, emigration, or removal of the Meerassidars or landlords, became possessed of a great portion of the cultivated lands in the village. Mr. Place, in his elaborate report, under date the 6th June 1799, which has the merit of being the first public document that treated to any extent on the subject of meerassy right, after stating that 15,994 meerassy shares are held by 8,387 Meerassidars, the total number then in the jaghire, expressly

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* The temporary nature of the transfer implied a right militating against the act, but it is feared that these temporary transfers too often became permanent.

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expressly adds,[*] that "the remainder, or 1,827 shares are unclaimed, but "occupied by Pyacarries." Mr. Lushington, in his report on Tinnevelly, under date the 29th December 1800, particularly mentions whole villages of this description, as distinguished from those in which the meerassy still remained entire. The last mentioned villages are known in Tinnevelly by the name of *pundarah* or *agrahara vadiky* (meerassy villages of Soodras or Bramins), and the distinction between them and a pyacarry village is well described by Mr. Lushington, as consisting in the latter "not being purchased, and in "their being no practices prevailing in them of pungs,[†] carays,[‡] or rushum,[§] "for the lands of the village in general, or any right indeed, in the inhabitants, to dispose of, or alienate in perpetuity, the lands they occupy, as is "possessed by the proprietors of the pundarah and agraharah vadiky." Where the meerassy was not yet destroyed, the Meerassidars still possessed a saleable property in the land; but where, by over-assessment, over-collections, or compulsory contracts, they had been reduced to a situation little different from that of mere Pyacarries, or on their quitting or giving up their lands, their former pyacarry tenants had usurped, or been placed in possession of them by Government, all vestige of the original shares into which the village was divided, or of the existing share of each Meerassidar was obliterated: every ancient distinction of this kind disappeared with the private property to which it was attached, and all the cultivators, being considered as Pyacarries or tenants, now paid their rents directly to the state, which had assumed the functions of the landlord also.

107. Such, more or less, was the situation of each of the Tamil provinces, except Tanjore, when the British Government obtained possession of the country. In Tanjore, meerassy right remained universal throughout the province, and continued a very valuable property. Mr. Harris, in his report of the 9th May 1804, estimated the Meerassidars' toondoo-warum, or clear net landlord's rent, at somewhat less than twenty-five per cent., or about one fourth of the gross produce of the land; the Meerassidars being about the same period upwards of sixty thousand in number. In Trichinopoly, also, Mr. Wallace's report of the 8th September 1805, shews that meerassy was there generally prevalent and valuable. Mr. Hodgson, in his report on Tinnevelly, estimates the *toondoo-warum*, or surplus rent of the Meerassidars in that province at thirteen and a half per cent. of the gross produce; and his reports also shew that meerassy still existed very generally in Dindigul and Madura, as well as in those lands of Coimbatore which possess wells: but it was universal no where except in Tanjore, and not every where of equal value. It is, however, to be remarked, that in many parts of the country the superstitious veneration of the inferior Hindoo officers of the Mussulman government for the privileges of the Bramins, had preserved the meerassy rights of that sacred tribe from the additional cesses which destroyed those of their less favoured Soodra brethren; for in the northern division of Arcot, where the existence of meerassy generally has been denied by the Collector,[||] he allows that the swastiums of the Bramins are saleable property. In Tinnevelly, also, the dhurmasenum lands on the banks of the Tambrapurney, belonging to a colony of Telinga Bramins, were found more favourably assessed than the *Pundarah vadiky*, or Soodra meerassy lands; and even in Tanjore the Soodra Meerassidars did not receive so high a warum or share as the Bramins.

108. Having given this view of the actual state of meerassy property on our first acquisition of the Tamil provinces, it remains to shew how far it has been affected by various systems of revenue management adopted by the British Government.

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[*] This gentleman removed the Meerassidars from some of the finest villages, and conferred the meerassy of them, by cowle, on the Pyacarries, or even on strangers: because the Meerassidars refused the terms on which he offered them the rent or contract of the Government portion of the produce for three years. The Government of the time sanctioned the measure. Its injustice cannot now be misunderstood. It compelled the Meerassidar not only to render the public dues in kind as established by long usage, but to consent to contract for the value of those dues during three years to come, on an estimate formed by the Collector of the extent of the produce and its price. In other words, on his (the Collector's) estimate of the amount and value of the public tax for the three years to come.

[†] The share of each individual Meerassidar,

[‡] Shares into which the village meerassy was originally divided on the formation of the village.

[§] Roosooms, marahs, or fees.

[||] The proceedings on the decennial settlement of the northern division of Arcot will shew that the Board are inclined to an opinion different from Mr. Grœme's.

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Government. But as the consideration of this subject is connected with the settlements introduced into other parts of the country, such as the Ceded Districts, Nellore, and Palnaud, the Board are obliged to defer their observertions on this head to a subsequent part of this minute, and will now proceed to submit a few remarks respecting the rights of the Ryots in those provinces which have been distinguished by the name of Telingana.

In Telingana.

109. Notwithstanding the Northern Circars are the oldest possessions of the British Government on the coast, and some of the most able of the Company's servants have been employed in the Ceded Districts,* we possess less information of the ancient Hindoo tenures of land in Telingana than of those in any other part of the peninsula.

110. This is, perhaps, chiefly to be ascribed to the long period that these provinces were subject to a Mahommedan government. The Bhamanee, Adilshahee, Kootubshahee, and Nizam-shahee dynasties had firmly established their power in these countries, considerably before they were subdued by the princes of the house of Delhi; and while the shortness of the Mussulman power in other parts of the peninsula allowed only of a partial infraction of ancient rights, it was here of sufficient duration to enable them so entirely to subvert the original Hindoo institutions of the country, as to leave of them scarcely a vestige remaining by which they can now be traced.

111. From such information, however, respecting these countries, as is to be procured from the records of the Board, there can be no doubt that the tenures of Telingana were originally very similar to those obtaining in the southern or Tamil provinces.

112. A Telinga village, in regard to its internal constitution, and the community of interest which unites its inhabitants, is precisely the same as one in the Tamil country. Its lands are also divided, in a similar manner, into waste, and cultivated land; the latter is also subdivided into mauniums, or lands on which the whole of the government tax has been alienated to individuals, *khundregas*, or lands on which a portion only of the Government tax has been so alienated, and lands upon which the full tax is paid to the Government. The nature of the tax payable on the land seems also originally to have varied, as in the Tamil country, with the nature of the crop. On the *maganee*, or lands cultivated with a wet crop, the *koroo* or Government share of the produce was taken. On the remainder, being the *madepaloo* or Ryot's share, literally *the share of the plough-handle*, and on land cultivated with a dry crop, or with garden or plantation produce, a fixed money rent was generally paid, in the same manner as in the southern provinces; but in some cases the revenue on dry crops was rendered in kind.

113. On condition of the due payment of these taxes, and of various office meerassy fees to the village and other public officers, as before explained, the exclusive right to the hereditary possession and usufruct of the soil in each village of Telingana seems originally to have been vested in certain classes of Hindoos, of the Coombee, Reddy, and other Soodra casts, whose descendants are now known by the Hindoostanee appellation of *Cadeems*, or representatives of the antient inhabitants, and who continue to this day to be the principal cultivators in every village of Telingana.

114. From the marked distinction still maintained between these Cadeems and the Pyacarri Ryots, from the Potail mauniums of the Ceded Districts and those of the head Reddies and Naicks, or Pedda Caupoos in the Northern Circars, being often held in shares, like the grama maunium of Tondei Mandalam, from the general resemblance of the village institutions of the two countries, and from the word *cawniatchey* being well understood and employed in Telingana to designate private landed property, even though now there unknown, the Board have little doubt that the Tamil meerassy, or a very similar tenure, was at one time established throughout the northern districts. Certain however it is, that long before our acquisition of the country, private property in the land, if it ever prevailed in these provinces, had ceased to exist. The

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* Cuddapah and Bellary.

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The Cadeems, if they at any time enjoyed a toondoo-warum or clear landlord's rent, had long before that period been universally deprived of it, by the over-assessments of their Mussulman rulers; and if they ever possessed the power to sell or dispose of their lands, it must have been at a time far beyond the memory of man; for not only has this power continued unclaimed by any Ryot, from Nellore to Ganjam, but there has not yet been discovered a single deed of the sale of landed property by individuals in any of the provinces throughout Telingana.

115. Accordingly, on the cession of the Telinga provinces to the British Government, the Cadeems, whatever their former situation may have been, were possessed of no other rights than those of the Oolcoody Pyacarries in the Tamil country. Their landlord's rent, if it ever existed, with all power of selling or disposing of the land, was universall ygone; but they continued the hereditary permanent farmers of their villages, and so long as they paid the public dues, they could not be ousted from their lands, which, though not now saleable, have descended from father to son from generation to generation.

116. This hereditary right to their lands seems, indeed, to have been the only distinction remaining between them and the Pyacarry Ryots; for the public dues had here been raised higher than in any other part of the peninsula.* One-half, and in some cases only one-third of the wet, two-thirds or even one-half of the dry, and from three-fourths to seven-eighths of the garden crop, has been calculated as the nominal share of the Ryot; but, in fact, the demand on him was limited only by the supposed extent of his means: his share was often reduced to a fifth, or even a sixth of the produce, and over-assessment had every where levelled the Cadeem to the situation of the Pyacarri.†

117. Where the ancient system continued to be observed, each Ryot occupied and cultivated the lands which had been ploughed by his fathers, rendering to the Government, or its representative of whatever rank or class, a portion of the wet crop, and a fixed money tax on dry grain lands and garden produce. But whether introduced by some of the great revenue officers of the native governments as an improved system of administration, or resorted to by the Ryots themselves, in order in some degree to avoid the undefined demands and oppressive exactions of the Mahommedan government, what is known in the Northern Circars by the name of the *veesabudy* settlement had existed in many of the villages of Telingana long anterior to the introduction of our power. Under this system, a fixed sum of money was assessed on the whole village, for one or more years. A certain number of the most respectable Ryots became answerable for this amount, each being responsible for his own separate portion thereof, and all for each other, and the lands were divided by lot, as in the samadayem villages of the Tamil country, the portion of land to be occupied by each being determined by the proportion of the rent for which he became responsible. Thus, if ten Ryots obtained their village for three years at a veesabuddy rent of one hundred pagodas, the first becoming responsible for twenty, the second for forty, and the other eight for five pagodas each, the lands of the village would be divided into ten equal shares, the first would be entitled to two of these, the second to four, and each of the others to half a share; and from this division of the lands into shares the settlement took its name of *veesabuddy*, namely, a village settlement *by shares* in ready money.

118. The foregoing remarks, it is hoped, are sufficiently explanatory of the rights of the Ryot in Telingana and the Tamil country, at the period of our first acquisition of these provinces. It remains to shew how far they have been affected by the various systems of revenue management introduced under our rule.

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* See fifth Report of the Select Committee of the House of Commons.

† It does not appear to have been customary for the cultivators in the Northern Circars to take the Government portion of the produce at a fixed price. The Cadeem inhabitants have seldom been renters of their villages, and a difficulty is now experienced in prevailing on the Cadeem inhabitants of the Chicacole estates to rent their villages even for a grain rent. The public revenue has very generally, and for a long period, been paid through intermediate renters, not only in the havelly lands but in the zemindarries. These renters take the Government portion of the crop in kind and make the most of it, paying an equivalent in money to the Zemindar or Collector, as the case may be.

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119. In considering this branch of the subject, it would extend these proceedings to a most voluminous length to enter into a detail of the measures adopted in each district on its transfer to our authority. Much at first was necessarily left to the discretion of the different local authorities deputed to take possession of the country; but the settlements were various, fluctuating, and ill defined, until a regular system of revenue administration was adopted, by the introduction first of the zemindarry, next of the ryotwar, and lastly of the village settlement.

Rights of the Zemindar.—The Zemindarry Settlement.

120. In the preceding part of this minute, the payments in kind or money made by the great body of the Ryots in the northern and southern provinces on the coast, have been considered, as they always have been by the people themselves, to be the dues of the state. But on our accession to the government, these dues were seldom paid directly into the public treasury. In the Northern Circars we found the country divided into zemindarries and havellies, and in the rest of the country into pollam and ain lands. In the zemindarries and pollams the dues of the Government, as before described, were paid by the Ryots to a class of people known by the denomination of hereditary Zemindars or Poligars, with whom the Government settled annually or periodically for their revenue; but in those parts of the country distinguished by the appellation of havelly or ain lands,the Ryots paid their dues either to the Government itself, or to servants or renters authorized by them to receive the same. In the Northern Circars the zemindarries were much more extensive than the havellies; but in the other parts of the country the pollams bore a very small proportion to the ain lands.

121. There cannot be anydoubt that the greater number of the Zemindars, and several of the Poligars also, were in fact the descendants of the ancient Hindoo princes of the country. The *Velmas* were an aboriginal race of Telinga origin, that had existed in the northern provinces from time immemorial. The *Ratsewars* were the descendants of a colony of the pure Raja tribe, from the north of Hindoostan, who had emigrated to the Northern Circars, and incorporated themselves with the people considerably anterior to the Mahommedan conquest; and the *Woorias* were the offspring of the Guzzeputty, or kings of Orissa, whose inroads and conquest in the Circars are celebrated by many of the best native authors. At the same time, it must be admitted, that some of the Zemindars, and most of the Poligars, could boast no higher extraction than being desended from officers of the ancient Hindoo states, who in times of confusion had usurped the revenues of those lands with the management of which they had been entrusted: such were the Deshmooks, Deshpondiahs and Muzmadars of the Northern Circars, and the Southern Poligars who were Cavelcars.

122. Whatever may have been the origin of these persons, certain it is that, in consequence of the woody, unhealthy, or inaccessible nature of their zemindarries and pollams, most of them were confirmed by the Mahommedan government, at the period of their invasion, in the hereditary right to collect the revenues of the lands which they occupied, on condition of paying to the Government a revenue called a jumma or peshcush, which was fixed with reference to the supposed amount of the public dues demandable from the Ryots. The difference between the revenue thus paid by them to Government, and that which they received from the Ryots, constituted, after deducting charges of collection, the value of the tenures they held.

123. On our acquisition of the country, the existing Zemindars and Poligars, on condition of continuing the payment of a jumma, peshcush, or revenue to the Government, at first fixed annually, but afterwards periodically, were left to collect the public dues from the Ryots in their respective zemindarries and pollams, according to the established usage of the country, respecting which little information had at that time been acquired; and, with a few exceptions, this system was continued in these lands, until the period of the introduction of the permanent zemindarry settlement, in 1802 and 1803.

124. To enter into a detail of the revenue assessed up to that period on the different Zemindars and Poligars would now be of little utility; nor does it

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seem necessary particularly to describe the nature and amount of the fluctuating settlements at first established in the havelly or ain lands, subsequently settled on the zemindarry tenure; it seems sufficient to observe, that though the public dues were there payable by the Ryots directly to the Government, they were at first rented out, in the ancient possessions of the Company, by large provinces, and subsequently by pergunnahs or smaller divisions, and that it was not until a late period that the Collectors succeeded in establishing there detailed settlements, similar to those subsequently introduced at once into the modern possessions of the Company, consisting in general either of an *aumanee* settlement, under which the dues of Government were received from the Ryots, either individually or collectively, in kind, or of what was styled *a rent* on dowl or estimate, under which the Government share of the produce was valued in money, with reference either to the current prices of the day, or the average price of grain for a number of years past, and a money rent stipulated for in lieu of the payment in kind. In such cases the gross produce was made over to the renters. These renters were generally strangers and speculators. So that in the Northern Circars, during a long course of years, the public revenue was collected direct in kind from the cultivators by intermediate agents either temporary or permanent. In a few cases only, and that of late years, has it been collected by the immediate officers of Government.

125. The evils arising from the fluctuating and temporary settlements thus adopted in the ancient possessions of the East-India Company on the coast, were too obvious long to escape observation. They finally attracted the most serious notice both of this, and of the Supreme Government; and the permanent zemindarry settlement, which after much discussion, and most mature deliberation, had been introduced by Marquis Cornwallis, to remedy similar evils in Bengal, was ordered by the Court of Directors to be established throughout the provinces immediately subject to this presidency, and accordingly was introduced into a part or the whole of the following districts.

In Telingana:

	St. Pags.	F.	C.	St. Pags.	F.	C.
Ganjam	1,56,894	12	67			
Vizagapatam	3,34,932	19	23			
Rajahmundry	5,42,901	19	62			
Masulipatam	2,72,890	0	0			
Guntoor	3,50,133	44	54			
				16,57,749	6	46
In the Tamil country:						
Salem	3,97,500	42	73			
Baramahl						
Chingleput	2,13,488	13	72			
Cuddalore	10,428	22	40			
Ramnad	2,14,184	35	62			
Shevagunga						
Dindigul						
The Southern Pollams	98,368	0	0			
The Western Pollams	2,28,498	0	0			
				11,62,468	25	7
Total				28,20,217	31	53

126. The principles of the permanent zemindarry settlement have been so often and so fully discussed, and are now so generally understood, that an elaborate illustration of them in this place would be superfluous. It will be sufficient briefly to state that each zemindarry, including all the lands, both waste and arable, within the boundaries of a certain number of villages, was assessed in perpetuity with a fixed land revenue payable in all seasons; that this revenue was assessed, not on each village, but on the whole number of villages in the zemindarry collectively; and that, on condition of the payment of this defined sum, each Zemindar in his own zemindarry was vested with what was termed "the proprietary right of the soil," assumed hitherto to have

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belonged to the Government, but was restricted in his demands on the Ryots to the fixed rates of assessment in money, or division of the produce in kind long established. In cases of disputes, the rates prevailing in the cultivated lands of his zemindarry, in the year preceding the permanent settlement, was to be his guide and his right. This tenure fixed the rate, but not the amount of the dues payable *to* the Zemindar; the amount payable *by* him, however, was unalterably determined, and on this tenure the zemindarry and pollam lands were made over to the existing Zemindars and Poligars in perpetuity. The havellies or ain lands were subdivided, in the same manner, into estates or mootahs, composed of many villages. They varied in size, in the number of villages, and consequently in their value, according to circumstances. The permanent assessment on these lands fluctuated from one thousand to five thousand pagodas, and the zemindarry tenure thereof was sold, by public auction, to the highest bidder, who became vested with all the rights which this tenure conferred, or rather with all the rights of the sellers, the Government.

127. Of the success which has attended this settlement, where it was not formed on erroneous* principles as to the amount, a very convincing proof was afforded in the Board's address to Government of the 26th December 1814, where it was shewn that in the permanently settled districts, exclusive of Ganjam, the demand or settlement for the last twelve years, amounting to upwards of three hundred and thirty-two lacs of pagodas, had been realized to the extent of upwards of three hundred and twenty-seven lacs, leaving a balance of little more than five lacs, or somewhat less than two per cent., a large portion of which is recoverable. The increased facility and regularity with which this revenue has been collected, free from any extensive abuses on the part of the native revenue servants, and exempting the Government, through its Collectors and superintending Boards, from the heavy duties inseparable from annual settlements, and from investigations into annual accusations of fraud and embezzlement in the collection of the revenue, and in the money expended in repairs of the reservoirs for irrigation, and its securing tranquillity with a force diminished in a most extraordinary degree, forms a striking contrast with the former fruitless attempts of the Government to enforce the payment of their dues in the circars, the evasion and subterfuges practised by the Zemindars and Poligars, the coercion and assistance of a military force to which it was so often found necessary to resort for the purpose of realizing the collections from the zemindarry and pollam lands, and the numerous abuses of every description formerly so prevalent throughout the native establishments, and which still continue to disgrace those districts in which temporary settlements continue to prevail.

128. While these and many other important benefits, expected to be produced by the permanent zemindarry system, are fully allowed to have resulted from it, it has been argued that the private rights of the Ryot have been infringed, by the declaration that the Zemindars are vested with "the pro-" prietary right of the *soil*." There can be no doubt that, at the time the settlement was made, the rights of the Ryots were not so well ascertained as they have been since that period; and this, with the circumstance of the Ryots in the ancient possessions of the Company in Telingana possessing no ostensible property in the soil, may have led to the erroneous conclusion that the Government, or their representative the Zemindar, were the proprietors of the land, and thus given rise to the expression quoted above; but that the proprietary right transferred by the Government to the Zemindars was nothing more than their own proprietary right; in other words, their right to receive and appropriate the public dues payable by the Ryot, is sufficiently evident from this circumstance, that the same Regulations which gave what is perhaps incorrectly termed "a proprietary right" to the Zemindar, restrict his demands on the Ryot to the customary rates of assessment in money, or division of the produce in kind, or in case of dispute to the rates prevailing in the cultivated lands of his zemindarry in the year preceding the permanent settlement. The Government, in short, transferred to the Zemindars nothing but what they were competent to transfer, viz. the right to collect the public dues from the Ryots;

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* The error was in over-assessment, not in any other part of the plan. It is an error which has been committed in every other plan for collecting the public revenue, viz. rents by districts, by talooks, by villages, by fields.

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Ryots; and as the *amount* of these could not be fixed, they limited the *rates* of assessment to those which were payable by the Ryot at the period the permanent settlement was introduced.

129. By these provisions, the rights of the Ryot, both in Telingana and the Tamil country, have not only been preserved under the permanent zemindarry system, but, by the establishment of regular courts of judicature, introduced along with that system, they have been confirmed and upheld, in a manner before unknown under the British rule; and the privileges of the Cadeems in the northern, and of the Meerassidars in the southern provinces, as before described, have often been preserved by the courts from infraction, not only by the Zemindars, but what it is to be feared has often proved of much more serious injury, the over-zeal of native revenue servants, and sometimes of their superior officers.

130. The situation of the Ryots under this system of collection, so far as a judgment can be formed from the information before the Board, may be pronounced to be in general favourable. Pottahs, it is true, are seldom issued; but more, it is believed, from the unwillingness of the Ryots to receive these writings, than from any backwardness on the part of the Zemindars to grant them. A division of the crop is the general mode of settlement, and in this case a pottah is considered unnecessary by either party, the share of each being most clearly defined by the custom of the country as established long anterior to the period when the zemindarry settlement was introduced. Hence the Ryot has been led to consider a pottah as nearly synonimous with a fixed rent in money or in kind; and although, in such cases, the Board have reason to believe that agreements are usually exchanged, they are inclined to think that the Ryot generally prefers cultivating for his share only: and except in some of the ancient zemindarries, where the arbitrary power formerly exercised by the Zemindar is not yet fully eradicated, the situation of a zemindarry Ryot is considered by many, and by our senior member in particular, as superior to most of those placed immediately under Collectors and their native officers.

131. At the same time it must be admitted, that in some districts the permanent zemindarry settlement has not proved so successful as in others. This, however, is to be attributed not to any defect in the principles of that settlement, but to errors in applying these principles in practice. The Honourable Court of Directors have stated that errors of considerable magnitude were committed in forming the permanent zemindarry settlement in Bengal;* but if the Board are rightly informed, the general error there was *under-assessment*, proceeding from the want of correct information respecting the real resources of the country. The principal error here has unfortunately been of the opposite nature.

132. In the Chicacole and Ganjam havellies, and in the Dindigul district, the permanent settlement has altogether failed, a great part of these lands having reverted to the Government. In Salem also, and in the Company's jaghire, now the zillah of Chingleput, a considerable portion of the country has returned into the hands of Government; and instances of a similar kind have occurred in regard to some of the southern pollams, but in the other permanently settled districts the settlement has in general stood, and every year it is probable will add to its stability. The estates advertised for sale at the termination of each fusily year are still indeed numerous; but this is a mere form, most of the balances being paid off before the day of sale, and few estates being now ever brought to the hammer.

133. The universal cause of these failures has been ascertained to have been *over-assessment* at the period of fixing the amount of the permanent jumma. The origin of this over-assessment in Salem and Dindigul will be sufficiently explained by the subsequent remarks of the Board on the ryotwar survey of these districts. That in Chingleput is to be attributed chiefly to the enhanced village rents of Mr. Place, founded on estimates of the produce, and other hypothetical data, included in his turabuddy and teerwa accounts, unfortunately taken as correct estimates in the accounts framed for guides in forming the permanent settlement, and the over-assessment in the permanent settlement

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* See letter from England, 16th December 1812.

of the Chicacole havelly is to be ascribed to causes of a local nature, which it is impossible to detail in this place, but which are fully explained in the Report from the former Collector, noted in the margin.*

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134. Though the permanent zemindarry settlement has thus failed in some particular instances, from a cause that would equally have affected any other kind of settlement whatever, it is the opinion of the Board that experience has confirmed the wisdom of the policy which dictated its introduction into the zemindarry and pollam lands. The ancient Zemindars and Poligars were, in fact, the nobility of the country, and though the origin of some of their tenures would not bear too minute a scrutiny, they were connected with the people by ties which it was more politic, more liberal, and more just to strengthen than to dissolve. Had our power in the northern Circars been as strong on the acquisition of these provinces, as it subsequently became at the period of the transfer of the Ceded Districts, the ancient Zemindars, like the Poligars† of the latter country might perhaps have been removed from their lands, and reduced to the situation of mere pensioners on our bounty; but when the attachment of the people to their native chieftains and the local situation of many zemindarries are considered, it may be greatly doubted whether such a policy would not have been as unwise as it would have been ungenerous, and at the time perhaps impracticable. The Board, not being unanimous in their opinion, are not prepared to maintain that the creation of Zemindars in the havelly and ain lands was equally free from objection; they are, however satisfied, and hope what they have stated will satisfy others, that it did not interfere, as has been erroneously supposed by some, with the rights of the Ryots, but where meerassy was a saleable property, the creation of a new and distinct proprietary right, even nominally in the land, was perhaps unnecessary, if not objectionable.

135. In concluding these remarks upon the permanent zemindarry settlement, it may be proper to notice that its extension has been lately resisted chiefly on the ground that it limits in perpetuity the demand of the state upon the land, while the expenses of the Government continue undefined and unlimited. This, the Board must admit, is an objection of great weight against any settlement in perpetuity, and they are inclined to believe that nearly the same advantages might have been obtained by limiting the demand of Government for a long but definite period, as have followed from the settlement fixed in perpetuity.

The Ryotwar Settlement.

136. The ancient territories of the Company having been long in their posssession, previously to the introduction of the permanent zemindarry settlement, the actual collections for a series of years past were adopted as the general basis of the assessment in perpetuity. But possessing no correct information respecting the real resources of their more modern acquisitions, a detailed survey of the country was there deemed a necessary preliminary to the conclusion of a permanent settlement, and this survey, adopted at first merely with a view to the introduction of the permanent zemindarry settlement, gradually gave rise to a new system of revenue administration, now generally known by the name of the *ryotwar* settlement.

137. The ryotwar system had its origin in the Baramahl and Salem districts, ceded to the Company in 1792, and was first introduced there by Colonel Read, the officer appointed to take charge of that country on its cession; Colonel Munro, Colonel Macleod, and Colonel Graham, then Lieutenants, were assistants under Colonel Read.‡

138. This system has been defined to be "for the Collector, instead of " renting the lands of the village to the head inhabitant of it, to enter into " direct engagements with every Ryot or cultivator situated within its boun- " daries

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* From Mr. Alexander, dated 25th February 1807.

† The number ousted and pensioned in the Ceded Districts, on our acquisition of the country, was eighty. See Fifth Report of the Select Committee of the House of Commons, p. 852, Appendix.

‡ Thus, in a province yielding about four and a half lacs of Pagodas, four efficient European officers stood appointed, whose time was chiefly devoted to the duties of revenue.

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" daries for the revenue he was to pay on account of land he occupied;" for which purpose " a regular survey of the lands was undertaken, by which it " was ascertained what was the real extent of land cultivated, the different " descriptions of it, both with reference to the tenures by which it was held " and the kinds of produce which it yielded; what quantity a given portion of " seed would yield of a particular produce; what was the extent of land, " either uncultivated or waste, and also, what was the share of the produce to " which, according to the unadulterated usage of the country, the Government " was entitled."*

139. It has been stated, in the former part of this minute, that in the Baramahl, and other districts belonging to the Company's modern possessions, a share of the produce on wet crops, and a teerwa in money on dry cultivation, varying with the species of grain cultivated, was payable by the Ryot directly to the Government: in short, that the public revenue varied with the nature of the crop, and in the wet lands with the extent and price of the produce also. The object of the ryotwar settlement was to fix a defined tax in money on each field, whether of wet land, dry land, or garden land, whatever might be produced on it: to tax the land itself instead of the crop.

140. The grand difference between this system and the permanent zemindarry settlement was, that engagements for the revenue were entered into by the Government directly with each individual Ryot, instead of with an intermediate hereditary Zemindar; that in consequence of this detail, the revenue was *collected* by a great number of district servants, instead of being *paid* by a Zemindar directly into the huzzoor treasury; that the assessment was a permanent *maximum* rent fixed on each *field*, and liable to remission annually, instead of a fixed invariable revenue being stipulated for, in lieu of the Government rights, from an extensive district including many villages; and that the waste land brought into cultivation gave an increase of public revenue, instead of being added to the amount of the dues payable to the Zemindar, but not to the public.

141. The object under ryotwar being to tax the soil itself, instead of the crop, the first step was to ascertain the superficial extent of the land, by the actual measurement of each cultivated field and each tract of waste; the next and more difficult step was to assess a fixed sum of money on each field or tract thus measured. This two-fold process was what has been called *the ryotwar* survey; and as the Board have reason to believe that neither this important part of the old ryotwar system, nor its effects, are generally well understood, they consider it necessary here to give a concise abstract of such information as they possess on this subject.

In Baramahl.†

142. The ryotwar survey was introduced into Salem and Baramahl under Colonel Read, by Colonel Macleod in the centre, and Colonel Graham in the northern division. The Board are not aware what means were adopted to obtain a correct measurement of the extent of land in these countries; but as the business was new to all, and the measurement does not appear to have been revised, it is probable that, as elsewhere, it may in detail have been often very erroneously executed.

143. Colonel Read has been more explicit in detailing the second part of the survey, viz. the assessment of the land surveyed. His process was, 1st, to ascertain the average produce of each field in a favourable season; 2dly, thence to deduce its average produce, including seasons both good, bad, and indifferent; 3dly, next to convert this average produce into money; and 4thly, to divide this money in certain proportions between the Ryot and the Government.

144. In ascertaining the average produce of each field in favourable seasons, the Assessor was guided by his own judgment of the nature and situation of the soil, by the crop or stubble on the ground, or by the information of the people on the spot. Suppose that from these data he calculated that a dry field, in a good

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* See Fifth Report of the Select Committee of the House of Commons.

† See Colonel Read's Report, 4th April 1800.

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good season, would produce thirty-five candies of raggy, and in another twenty-five of bajra, the total of these is sixty, the average thirty, and this was adopted; suppose also that, from the same data, he calculated that a wet field, in a good season, would produce twenty candies of paddy, the average produce of these two fields in a favourable season would be assumed as follows:

The dry	30 candies,
The wet	20 candies.

145. The next process was thence to deduce the average produce in all seasons, including good, bad, and indifferent years. For this purpose it was assumed that an average year's produce was equal to eleven-sixteenths of a full dry crop, and thirteen-sixteenths of a full wet crop: the quantities above-mentioned were therefore reduced

In the dry lands to	Candies 20	11	2
In the wet lands to	16	15	0

146. The price at which these quantities of grain were converted into money was fifteen and a quarter cantary fanams per candy for dry, and sixteen cantary fanams per candy for wet produce. Hence the quantities above-mentioned became in money:

	Chs.	Fs.	C.
The dry	31	4	8
The wet	26	8	0

147. This money was then divided between the Ryot and the Government in the following proportions:

	To the Ryot, per cent.	To Government, per cent.
In dry lands	68	32
In wet lands, watered by superior rivers	55	45
Ditto by inferior	60	40
Ditto by tanks	62½	37½
Ditto by tanks three-quarters, and by wells one quarter	67	33
Ditto by tanks one-half, and by wells one-half	70	30
Ditto by tanks one-quarter, and by wells three-quarters	72½	27½
Ditto by wells more than eighteen feet	75	25
Ditto less	80	20

148. Supposing, therefore, that the wet field before-mentioned was one watered by a tank, without the assistance of wells, the Circar teerwa on the two fields would be as follows:

The dry thirty-two per cent	10 chs.
The wet thirty-seven and a-half per cent	10 chs.

149. From the foregoing data a table was prepared by Colonel Read, by which the Surveyors, on estimating the produce of a field in plentiful years, were enabled nearly at once to fix the rate of teerwa in money to be assessed thereon.*

150. New rates † of teerwa having been thus obtained, they were modified, 1st, by the circumstances both of the *lands* and of the *cultivators*; 2dly, by the rent of the *preceding* and *current* year. In regard to the first modification, it may be proper to observe that "the proximity or distance of lands in respect "to market towns" was considered; next "the strength, health, stock, and "other circumstances of the cultivator." In regard to the second modification, the Board will also quote Colonel Read's own words, premising that by "valuation" he means the valuation of the ryotwar survey. "If the "valuation, the former rent, and the demand were nearly the same, the "medium was deemed the fair assessment. If the former rent and demand "were above the valuation, and the Ryot rich, the assessment was raised; if poor,

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* See Paragraph 193 of Colonel Read's Report.

† All dry land, and a good deal of wet land, was under teerwa in the Salem and Baramahl districts. Colonel Read's plan introduced a new rate of teerwa and new land measure, but did not alter the *mode* of payment

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" poor, it was lowered. If they were below the valuation, and the Ryot poor, " they were admitted as the fair assessment. If the valuation, the former " rent, and the demand, all differed, the medium was taken, and modified, " as in all cases, to the ability of the Ryot."

151. Colonel Read then adds, that as the teerwas were "thus generally reduced " below the valuation," in order to suit the circumstances of the Ryots, and as the Ryots were subject to frequent changes, they were subsequently raised, in the second or third year, to " their proper standard, or those which the " Ryots in common could afford."

152. Under the foregoing circumstances the rates of teerwa in the Baramahl countries were extremely numerous. Colonel Read enumerates no less than sixty-six different rates on dry land, varying from 2 Pagodas 11 Fanams 20 Cash, to 2 Fanams 65 Cash, and averaging Pagodas 0 21 40 per acre; and no less than fifty-one different rates on wet land, varying from Pagodas 6 18 16 to Pagodas 0 11 20, and averaging Pagodas 2 3 28 per acre.*

153. The following statement exhibits the average rate of teerwa in each division, the survey assessment on the arable lands, the settlement for fusily 1202, and the difference between that settlement and the survey.†

	Average Teerwa per Acre,		Survey Assessment on Arable Lands.	Settlement for fusily 1202.	Increase by Survey.	Per cent.
	in Dry Lands.	in Wet Lands.				
	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	
Southern Division, under Colonel Macleod	— 21 77	3 1 —	1,99,861 37 49	1,46,425 22 6	53,436 15 45	36½
Centre Division, under Colonel Munro	— 14 76	1 24 76	1,55,912 33 32	1,51,087 26 17	4,825 7 15	3¼
Northern Division, under Colonel Graham	— 12 76	1 28 70	98,558 8 34	76,891 12 11	22,466 41 25	29½
Total....	— 16 16	2 7 40	4,54,332 34 35	3,73,604 15 34	80,728 19 1	21½

154. A very superficial review of the principles of this survey would seem sufficient to satisfy the most scrupulous inquirer that it was ill calculated to effect the object it had in view, viz. an equal and moderate money assessment on each field. It commenced by a loose estimate of the probable produce of a field in a good season, it then proceeded on the hypothesis that, of this estimate, eleven-sixteenths in dry, and thirteen-sixteenths in wet lands, was the average produce in average seasons, and it converted this produce into money at an assumed average price. The Board have no doubt that the average produce and price assumed by Colonel Read were the result of much statistical inquiry, and deep, intricate calculations; but the whole would appear to have been founded on hypothesis, not on actual results.

155. The rates of division between Ryot and Government were no doubt liberal; but this was undone, by raising or lowering the assessment on the soil, " according to the health, strength, stock, and other circumstances of the " cultivator;" and surely it was a misnomer to call that an assessment on the land, which was " modified *in all cases* to the ability of the Ryot."

156. Experience has, indeed, amply proved, what may in some degree be gathered from Colonel Read's own reports, that this survey, which professed to tax the soil, taxed rather the cultivator, and imposed not a moderate equal *maximum* assessment, but a most unequal, and in general an *over*-assessment on the country.

157. Of the inequality of the assessment, the very great difference between the average rates of teerwa in the three divisions is a strong proof; for after making every allowance for a difference of soil, which scarcely can exist in countries so contiguous, it is impossible otherwise to account for so great a discrepancy. In the dry lands the average rates of teerwa in the centre division exceeded those in the northern by two fanams per acre, and those in the southern

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* Paragraph 195.

† See Paragraph 196 and 198.

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southern were higher than those in the centre by seven fanams per acre, or one-third. In the wet lands the rates in the centre division were the lowest, those in the northern division were higher by three fanams seventy-four cash per acre, and those in the southern higher than those in the northern division by no less than Pagoda 1 17 10 per acre.

158. But decisive proof, both of the inequality and excess of the new assessment, has been since afforded; for when, with reference to the ryotwar assessment and the collections under it, the lands of these districts were subsequently assessed with a jumma, on the permanent zemindarry tenure, the Zemindars found it immediately necessary to reduce the teerwas, and these reductions in some cases extended to half the land under cultivation.* Nay, the high jumma assessed on the estates in the Salem or southern division, in consequence of the high ryotwar teerwas of Colonel Macleod, which exceeded the settlement of 1202 by no less than thirty-six and a half per cent., has been the principal cause of the failure of the permanent zemindarry settlement in that part of the country; and in the estates of the Salem district which have consequently reverted to the Government, the Board have been obliged to authorize a general reduction of the pre-existing teerwa.† No where, indeed, do the survey rates of assessment appear generally to have stood well, except in the Baramahl or centre division, where they were fixed by Colonel Munro, who seems, more than any of the others, to have modified his teerwas by the only certain criterion, *the past actual collections*; for his survey assessment exceeded the settlement of 1202 by only three and a half per cent., while that of Colonel Graham was twenty-nine and a half, and that of Colonel Macleod thirty-six and a half per cent. above it.

In the Ceded Districts.‡

159. The ryotwar settlement was subsequently introduced by Colonel Munro himself into the Ceded Districts in 1800; but the experience he had acquired in the Baramahl, while under Colonel Read, enabled him to effect the survey of these extensive provinces in a manner much more satisfactory than that of the Baramahl.

160. This survey was commenced in 1802, but was not concluded until 1807. It was conducted on a regular systematic plan, under various judicious checks and under detailed written instructions, and was attended by an expense of upwards of 80,000 pagodas.

161. It began, as in Baramahl, with the measurement of the superficial extent of each field and tract of waste. The Potail with other inhabitants and the Curnum attended the Surveyors employed for this purpose, who were required to measure a certain quantity of land every month, and each Ryot had notice of the time that his field was to be measured in order that he might attend. To correct the measurement of the Surveyors also, head Surveyors were employed, who measured monthly one-tenth of the land fixed for a Surveyor, tried the measurement of each Surveyor every month, and if any Ryot complained of the unfair measurement of his field measured it again. By dividing this part of the survey from the rest, and employing a distinct class of persons for the purpose, by checking the first measurement by a second, and enabling the Ryot to be present when the extent of his field was ascertained, the Board are of opinion that, so far as error could be obviated in the detailed measurement of so extensive a country, it was prevented in the Ceded Districts.

162. The next and most important part of the survey was to assess a sum of money on each field. For this purpose Colonel Munro first formed tables, dividing the land into certain classes, and affixing a rate of assessment to each class: 2dly, he deputed Surveyors to class and assess the fields of each village, according to these tables.

163. The

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* See Mr. Hodgson's Report on Coimbatore, Paragraph 22.

† See letter to Mr. Hargrave, 15th February 1816. ‡ See Colonel Munro's Report, 26th July 1807.

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163. The following were the tables formed by Colonel Munro.

Classes.	Punjah or Dry Land.			Totacal or Garden Land.			Nunjah or Wet Land.		
	C. Pags.	F.	C.	C. Pags.	F.	C.	C. Pags.	F.	C.
1st.	1	0	0	10	0	0	6	0	0
2d.	0	9	8	9	5	0	5	5	0
3d.	0	9	0	9	0	0	5	0	0
4th.	0	8	8	8	5	0	4	5	0
5th.	0	8	0	8	0	0	4	0	0
6th.	0	7	8	7	5	0	3	5	0
7th.	0	7	0	7	0	0	3	0	0
8th.	0	6	8	6	5	0	2	5	0
9th.	0	6	0	6	0	0	2	0	0
10th.	0	5	8	5	5	0	1	5	0
11th.	0	5	0	5	0	0	1	0	0
12th.	0	4	8	4	5	0	0	5	0
13th.	0	4	0	4	0	0		—	
14th.	0	3	8	3	5	0		—	
15th.	0	3	0	3	0	0		—	
16th.	0	2	8	2	5	0		—	
17th.	0	2	0	2	0	0		—	
18th.	0	1	8	1	5	0		—	
19th.	0	1	0	1	0	0		—	
20th.		—			—			—	

164. It is much to be regretted that Colonel Munro's reports and statements afford no information respecting the sources whence he formed these tables. Those for dry land may have been the result of his inquiries respecting the actual teerwas on punjah land, of which the Ceded Districts chiefly consists; or, like those for the wet lands, they may have been the result of calculations of average produce and price, founded either on actual or hypothetical data. On this important branch of the survey, on which so much depended, no satisfactory information is to be obtained. It is stated, however, that though the rates were nineteen in number for dry, and twelve for wet fields, the number of rates in any one village was limited to ten for dry, six for garden, and eight for wet fields; and that though the difference between each rate was five cantary fanams for wet and garden fields, and half a cantary fanam for dry land, intermediate rates were found necessary in some districts.

165. The tables above mentioned, with appropriate detailed instructions in writing, having been delivered to the Assessor, for his guidance, he "went over "the land with the Potail, Curnum, and Ryots, and arranged it in different "classes according to its quality."—"The classification was made rather by "the Potail, Curnum, and Ryots, than by the Assessor; for he adopted their "opinion, unless he saw evident cause to believe that it was wrong, when a "reference was made to the head Ryots of any of the neighbouring villages, "who fixed the class to which the land in dispute should belong."

166. To correct errors arising from the negligence or fraud of the Assessors, head Assessors were appointed to review their accounts, and to insert, in columns left blank for the purpose, any incorrect or partial classification or assessment that they might detect; and as an interval of several months intervened between the investigation of the ordinary Assessor and that of the head one, every Ryot had time to ascertain whether his lands were properly assessed; and if he thought that they were not, the head Assessor, by means of arbitrators from the neighbouring villages, the inhabitants of which were already assembled, easily determined the dispute.

167. Had Colonel Munro stopped here, the ryotwar survey of the Ceded Districts, notwithstanding its being more regular, more systematic, and better conducted than that of the Baramahl, would still perhaps have been equally far from a just maximum standard of assessment. But experience had taught him that "it is the nature of an assessment proceeding from single fields to

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" whole districts, and taking each field at its supposed average, to make the " aggregate sum greater than could be easily realized."—" The whole classification and assessment," therefore, " underwent a complete investigation " in the Collector's cutcherry," all the Potails, Curnums, and Ryots of each district to be settled being there assembled, and " the business was begun " by fixing the sum which was to be the total revenue of the district. This " was usually effected by the Collector in a few days, by comparing the collections under the Native Princes, under the Company's Government from its " commencement, the estimates of the ordinary and the head Assssors, and the " opinions of the most intelligent natives;" and the amount fixed " was " usually from five to fifteen per cent. lower than the estimates of the Assessors." It remained next to apportion this remission on the several villages. This was not done by an uniform remission of so much per cent.: more was granted to one village, and less to another, according to the investigation and opinion of the principal Ryots of the neighbouring villages. " After settling " what proportion of the whole remission was to be allowed to each village, " it still was necessary to ascertain whether, or not, any alteration was requisite in the classification of lands. In some villages where none appeared to " be necessary, and where no objections were made, the classification of the " head Assessor was confirmed, and the rent of each class, and consequently " of each field, determined at once, by lowering their assessment by the rate " of remission granted to the village. In those villages where complaints " were made of the classification, the objections were examined; and if they " were allowed to be just by Ryots not interested in the matter, the necessary " alterations were made."

168. The ryotwar survey of the Ceded Districts thus proceeded on sounder principles than that of the Baramahl, or perhaps than that of any other province under this Government; but notwithstanding the ability with which it was conducted, it appears to have been defective in some respects, and the rates have been found too high.

169. The employment of one class of men to survey the extent of each field, and of another separate class of people to superintend its classification and assessment, was highly judicious. The same may be said of the different checks imposed on both, and of the arrangement which left the classification and assessment of the lands in each village to the Potail, Curnum, and inhabitants, under the check and controul of their neighbours, and by distributing the aggregate demand in detail upon the fields of the country, according to the local information and individual interests of the people themselves, made the Assessor rather the registrar of their arrangements than a person employed by Government to fix an arbitrary money tax on each field of an extensive province, according to his own ignorant, vague, or erroneous estimate of its produce. It was also obviously a wise principle that induced Colonel Munro to proceed from the aggregate to the detail, instead of from the detail to the aggregate, to fix the assessment first on each district, and then to subdivide it upon villages and fields, instead of the reverse process which had hitherto obtained; and it is particularly deserving of notice that this led to a reduction of the estimates of the Assessors from five to fifteen per cent.

170. But in determining the extent of this reduction, in ascertaining how far " an assessment proceeding from single fields to whole districts, and taking " each field at its supposed average," made the aggregate sum "greater than " could be realized," " the estimates of the ordinary and head Assessors," instead of being thrown aside, appear to have been too much considered, and too little weight given to the actual collections under the Native Princes and the Company's Government. The consequence has been, that the estimates of the Assessors were not sufficiently reduced, that Colonel Munro himself was subsequently constrained to declare that the survey assessment " never has " been, nor even can be, completely realized, so long as there are bad crops " and poor Ryots,"* and that in the course of the decennial settlement, under which the people have been left to make their own arrangements with the renters, the survey teerwas have in general been abandoned. A universal reduction of them seems to have taken place in the Cuddapah division; and in

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* From Colonel Munro, 15th August 1807.

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in the Bellary district, where the renters could not afford to make this sacrifice, the Ryots appear very generally to have found it preferable to insist on reverting to a division of the produce, rather than to continue the high assessment of the ryotwar survey.*

In Coimbatore.†

171. Colonel Macleod, who had conducted the ryotwar survey of the southern division of the Baramahl under Colonel Read, was the first officer appointed to take charge of that part of the Coimbatore country which lies north of the river Noel, and was formerly denominated the Northern division of Coimbatore, and here he immediately introduced the same system.

172. He began by employing Surveyors to measure the extent of each field in the district, and after this process was completed he selected the most skilful of the Surveyors to class the lands into gradations; the assessment on each class, and consequently on each field, was afterwards determined by himself at the huzzoor. "I consider," says he, "this mode of forming lands "into gradations, according to the apparent relative state of fertility or "improvement, to be better adapted for equalizing the rents and guarding "against partiality, than that which was followed in all parts of the Baramahl, "viz. valuing every field on the spot by attaching to it its rate of rent."

173. The measurement adopted by Colonel Macleod was a *bulla* of 166,464 square feet for poonjah and garden lands, and a goontah of 576 square feet for nunjah lands. These were adopted as the measurement "most prevalent "for the whole" district. But it was soon found that this *measured survey* bulla and goontah were much smaller than the *mamool* or *customary estimated* bulla or goontah, and that the same extent of land therefore contained many more *survey* than *mamool* bullas or goontahs: thus, 44,355 bullas of poonjah, 1,905 bullas of garden land, and 8,13,692 goontahs of nunjah, contained in five talooks, according to the Curnum's accounts of fusily 1209, were by the survey converted into 85,992 bullas of poonjah, 5,260 bullas of garden land, and 8,72,824 goontahs of nunjah.‡ The difference between the *survey* and *mamool* standard of measurement was therefore immense; but this, though the chief, does not seem to have been the sole cause of the greater extent of land shewn by the survey than by the Curnum's accounts. Colonel Macleod appears in some degree to have attributed it to the latter having omitted much land from account, for he states that they were "detected, in hundreds of "instances, to have falsified their accounts to the prejudice of the public "revenue." But the present Collector, Mr. Sullivan, has lately assured the Board that "*short measure was in many instances dealt out to the Ryots in the* "*northern division.*"§ Under such circumstances, it may be asked, what confidence can be placed in this branch of the Coimbatore survey?

174. The classification of fields was conducted by the most able of the Surveyors, who were directed to allow the people to class their own lands; and the number of classes was

For poonjah	twelve.
For gardens	four.
For nunjah	four.

175. But there were first, second, third, and fourth class talooks, and first, second, third, and fourth class villages, each containing some of the classes of fields abovementioned;‖ so that the total number of classes into which the fields of the whole district were divided was very great.

176. In determining the money tax to be assessed on each of the various classes of poonjah and garden land, Colonel Macleod's first process appears to have been to ascertain the average *mamool* or prescriptive rate of teerwa in each of the four classes of villages. This was done by taking the average of forty-

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* Board's Proceedings, 26th February 1816.

† See Major Macleod's Report, 18th September 1801. See Mr. Garrow's Report, 30th November 1806.

‡ See Enclosure A, in Major Macleod's Report.

§ See Mr. Sullivan's letter, 24th October 1816.

‖ See Statement D. No. 3, in Mr. Garrow's Report.

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forty four villages in the Andoor, and thirty-four villages in the Eroad talook. The highest was found to be 3 C. Chs. 2 Fs. 0 A. for poonjah, and 8 C. Chs. 0 Fs. 0 A. for garden land, per *mamool* or *estimated* bulla, and this was adopted as the assessment of the first class of land in the first class of villages of the first class of talooks.* The assessment was lowered by two fanams for poonjah, and from ten to five fanams for garden land, per *mamool* bulla, on each class, whether of fields, of villages, or of talooks.†

177. But when this rate per prescriptive estimated *mamool* bulla came to be applied to the number of bullas entered in the survey accounts, the latter were so much smaller, and consequently so much more numerous than the *mamool* bullas, that the revenue was raised in every village infinitely beyond its resources. Hence Colonel Macleod assumed rates of reduction to convert the assessment per *mamool* bulla into an assessment per *survey* bulla. A reduction of the rates to the extent of six-sixteenths in poonjah, five-sixteenths in garden lands, and one-sixteenth in nunjah, seems to have been considered by him as sufficient for this purpose; and so far as the Board can gather from Mr. Garrow's report and statements, which on this point are rather obscure; this seems to have been the general rate of reduction adopted.‡

178. By this correction the rate on the first class of fields in the first class of villages of the first class of talooks was reduced from 3 Chs. 2 Fs. for poonjah, and 8 Chs. for garden lands, per *mamool* bulla, to 2 Chs. for poonjah and 5 Chs. for garden lands per *survey* bulla, and the rates on the various inferior classes were proportionally reduced according to the rates of remission granted. These seem occasionally to have varied, for reasons which are not stated, and which the Board are somewhat at a loss to divine; but in general the remission was that above-mentioned.

179. With regard to the few nunjah lands in the province, it is stated that "the measurement and classification took place at the same time and in the "same manner" as in the other lands; but the assessment seems to have been less moderate. "The average of five of the highest assessed villages "in the Eroad district" was taken, and was found to amount to Chs. 1 $2\frac{10}{16}$ per goontah, or Chs. 11 6 6½ per cawney. Hence was deduced Chs. 1 1 per goontah, or Chs. 10 6 4 per cawney, as the assessment on the first class of nunjah land in the first class of villages; a deduction of 1 or 2 annas was made for the class next immediately below it, and "a progressive decrease of "one anna between each of the remaining inferior gradations." With regard to some of the nunjah lands which did not always produce two crops, it was determined that they should be allowed a remission of one-quarter of the full assessment, in the event of their not bearing a second crop; and where land, either waste or otherwise, might be used as *pasture*, one-third of the full assessment was also to be paid.

180. Such were the rules under which a money assessment was attached to each field in the northern division of Coimbatore, and the Board confess that the assessment seems to have been regulated in a manner little more satisfactory than the measurement of the province.

181. Instead of checking the classification of his Surveyors, or deputing head Surveyors to correct their errors or frauds, Colonel Macleod informs them that "after the lands of a village may have been classed, should any of "the farmers object to the first classing, it will not be necessary to do it a "second time."§ The improvement also which he made of separating the assessment from the classification of the land was one of very doubtful policy. It was at first adopted by Colonel Munro in the Ceded Districts, but was almost immediately abandoned by him; for he found, "after a trial of a few months, "that by following this mode, the Potails and Ryots, not seeing immediately "the effects of the classification, were not sufficiently impressed with its

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* See Statement D, before mentioned, No. 1 and 2.

† See Statement D, No. 3, col. 3, 6, 9, &c.

‡ See the Statement given in paragraph 10 of Major M Leod's Report, col. 16 See paragraph 10, 19, 22, and 34, of Mr. Garrow's Report. See also Statement D, No. 3, col. 4, 7, 10, &c. See Statement D, No. 3, col. 5, 8, 11, &c.

§ No. 3, in Major Macleod's Report.

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" importance, and sometimes by entering too much land in the higher classes, " and sometimes in the lower, the assessment of some villages became more " than they could possibly pay, and of others much less than they had ever " paid before."—" To obviate this mischief," says he, " the lands were both " classed and assessed at the same time."* It would have been, perhaps, as well had the same system been pursued in Coimbatore.

182. But the moderation and justice of Colonel Macleod's assessment depended wholly upon the *survey* rate per bulla or goontah bearing the same proportion to the *mamool* rate that the *survey* standard of measurement bore to the *mamool* standard. It has been shewn that in five talooks the *survey* exceeded the *mamool* measurement by more than one-half, or eight-sixteenths, in the poonjah and garden land, while the survey rate was reduced below the mamool rate only six-sixteenths in the former, and five-sixteenths in the latter description of land. There was thus a positive addition of from two to three-sixteenths, or nearly eighteen and three-quarters per cent. to the *mamool* or prescriptive assessment on the principal lands in the country. Colonel Macleod and Mr. Garrow supposed that this arose from " the greater quantity of land " brought into account" by the discovery of the frauds of the Curnums; but it may be inferred from Mr. Sullivan's letter, that it may also have arisen from " the short measure dealt out to the Ryots." In either case, it was injudicious; in the latter most unjust. The assessment had already been raised by Tippoo to its full extent; and if some lands were concealed, they only enabled the people to pay an excessive assessment on those which were registered. To extend the same excessive assessment to all the lands discovered by the ryotwar survey, was therefore to over-assess the country; but to appply it to a short measurement was adding oppression to over-assessment. Unhappily for the people, it chanced to be Colonel Macleod's opinion that the Sultan's beriz, " *though never realized by his managers,* had a considerable degree of affinity " to what the resources of the country under good management might be " brought to yield." This evidently influenced all his proceedings: he commenced by equalizing, but terminated by raising the assessment; and to this is to be ascribed " the increase of assessment in nunjah," mentioned in the twenty-fourth paragraph of Mr. Garrow's report, which, as noticed in the thirty-second paragraph, raised the assessment on the nunjah lands of Gopaulchetty polliam from an average of 3 Chs. 6 Fs. ½ C. per cawney, to from 9 Chs. 3 Fs. 12 C. to 3 Chs. 7 Fs. 8 C. in nine villages, and from 5 Chs. to 2 Chs. 8 Fs. 2 C. in four others; in many cases doubling and trebling the assessment.† In justification of this, it is stated that the talook in question abounded with " Bramins, the dependents of the late government servants. " As the uncertainty of money payments from the Circar was a plausible " excuse, so they availed themselves of it in paying themselves in land, at a " low rent, which they underlet to the lower Ryot: their friends and relations " were, in course, not forgotten in these misappropriations." But had there then existed a zillah court in the country, the Board are inclined to think that some of these Bramins might have proved themselves the Meerassidars of the villages they inhabited, who, by working on the religious prejudices, on the friendship, or perhaps on the corruption of the servants of the late government, had preserved their rights from that annihilation in which those of their less favoured Soodra brethren were involved, by the arbitrary assessments of the Mussulman government; but whose utmost efforts were now insufficient to save their privileges from infraction, under the severer scrutiny, and equalizing system of the ryotwar survey.

183. The Board regret that it is not in their power to give any satisfactory account of the ryotwar survey in the southern division of Coimbatore, as introduced by Mr. Hurdis, and revised by the late Collector, Mr. Garrow, in fusily 1217. The correspondence noted in the margin‡ will shew that no information on this subject is to be found on their records; but the Dindigul survey by Mr. Hurdis may perhaps give some insight into the principles on which he proceeded in the southern division of Coimbatore, and the causes which led to a reduction of his teerwas by Mr. Garrow.

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* Paragraph 4, Colonel Munro's Report, 30th November 1806.

† See Statement D.

‡ From Mr. Whish, 26th April 1817.

*In Dindigul.**

184. During Colonel Read's administration of the Baramahl, Mr. Hurdis was appointed an Assistant under him, and in that situation acquired a knowledge of the ryotwar system, which he afterwards put in practice by introducing it into the districts of Madura and Dindigul.

185. The latter province, from the period of its cession in 1792 until fusily 1204, had been rented out by villages or mootahs, to which succeeded a quinquennial lease with the head inhabitants terminating with fusily 1208. A temporary annual settlement intervened in fusily 1209, but in fusily 1210, or about the year 1800, Mr. Hurdis commenced the ryotwar survey, which terminated in fusily 1112 or 1802.

186. Of Mr. Hurdis's instructions to his Surveyors and Assessors the Board do not possess any copies, they are not therefore informed whether the survey in Dindigul was conducted separately from the classification and assessment of the lands, or by the same persons; nor are they aware whether any, and if any, what measurement was adopted to check that measurement and assessment. There are, however, too many proofs in Mr. Hurdis's own report of the erroneous principles on which the survey proceeded, and the mischief it produced in the district has been great.

187. The following is a concise abstract of the result of the Dindigul survey, as taken from Mr. Hurdis's report.

	Goontahs.	As.	Chs.	Fs.	C.		S. Pags.	F.	C.
Poonjah gardens	14,294	9½	20,144	0	9¾				
Poonjah lands	3,37,584	12½	1,31,940	5	0¾				
Nunjah gardens	254	8¾	1,472	9	15½				
Nunjah lands	35,814	7½	62,513	4	0¼				
	3,87,948	6¼	2,16,070	9	10½				
Pasture land in Pylney and Veerapatchey...	11,986	2	599	3	0¾				
			2,16,670	2	11	or	1,31,315	14	12
Waste.....................	7,30,880	7¾	2,14,594	2	0				
	11,30,315	0.	4,31,264	4	12				

188. In assessing the poonjah garden lands, as well as the poonjah itself, Mr. Hurdis appears to have paid no attention whatever to the mamool or ancient prescriptive rates of teerwa established in the district. His process seems to have been to calculate how much it was probable each field would produce per survey goontah, to convert this assumed produce in money, at some rate which is not stated, and then to proceed as follows:

	Garden Poonjah. C. Fs.		*Poonjah.* C. Fs.
Gross produce in money per goontah, say	108		40
Deduct "three colly fanams per "goontah prescriptive allow- "ance for manure."	3		0
Remains	105		
Two-thirds to the Ryot	70	Three-fifths to the Ryot	24
One-third to the Government	35 C. Fs. per goontah.	Two-fifths to the Govt.	16 C. Fs. per goontah.

189. The assessment on garden poonjah seems thus to have varied from 4 to 35 C. Fans. and upwards per goontah, averaging 1 C. Chs. 4 Fs. $1\frac{7\frac{1}{2}}{16}$ A. per goontah, and including more than twenty-two classes; and on poonjah from 2 to 15 C. Fans. per goontah, averaging C. Fans. 3 $14\frac{8\frac{1}{2}}{16}$ per goontah, and including upwards of fourteen classes.†

190. The

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* See Mr. Hurdis's Report, 16th February 1803. † Paragraphs 38, 92, 41, 44, 46, and 93.

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190. The assessment on the nunjah gardens and the nunjah lands proceeded on similar principles, as shewn in the following examples abstracted from Mr. Hurdis's report.

Nunjah Gardens.

	Garden watered by a tank four months.	Garden watered by a nullah all the year.	Garden watered by wells.
	Chs.	Chs.	Chs.
Gross produce per goontah in money	114 3 0	130 9 15	99 3 5½
Deduct charges of cultivation	54 3 0	54 4 15	54 3 2½
	60 0 0	76 5 0	45 0 0
Ryot's share three-fourths	45 0 0⅔	51 0 0⅘	36 0 0
Government share one-fourth	15 0 0⅓	25 3 0⅕	9 per goontah.

Nunjah Lands.

	Cultivated with Turmeric.	Cultivated with Jaggery.	Cultivated with Plantains.
Gross produce per goontah	60 Tolans.	100 Tolans.	500 Trees.
	Chs.	Chs.	Chs.
Converted into money, at 4 Fs. per tolan for turmeric, 3½ Fs. per tolan for jaggery, and 1 fanam for each plantain tree	24	35	15 6 4
Deduct charges	13	25	8 6 4
Remains	11	10	7 0 0
Ryot one-half	5½	5	3½ 0 0
Government one-half	5½	5	3½ per goontah.

Paddy.

	Two crops.	One crop.
Gross produce in cullums....from	25 6 to 16	15 0 to 7 11 10/16
Deduct sotuntrums, &c. at 12½ per cent	3 2½ ... 2	1 10½ ... 0 11 15/16
Remains	22 3½ ... 14	13 1½ ... 6 11 10/16
Ryot one-half	11 1 14/16 7	6 6¾ ... 3 5 13/16
Government one-half	11 0 to 7	6 6¾ to 3 5 13/16
Converted into money at 4 Fs. per cullum	44 Fs. to 28 Fs.,	26 Fs. 4 As. to 13 Fs., 15 As. per goontah.

191. Nunjah turm poonjah lands were assessed at the rate of twelve fanams per goontah.

192. It accordingly appears that the system was to assess poonjah gardens with one-third, poonjah lands with two fifths, nunjah gardens watered with nullahs throughout the year with one-third, those watered by tanks for a portion of the year only with one-fourth, those watered by wells with one-fifth, and all other nunjah lands with one-half of the supposed net produce, converted into money.

193. But the most trifling error respecting the gross produce, the charges, or the commutation price, most materially affected the correctness of the whole assessment. For instance, if a jaggery field of one goontah produced on an average only ninety, instead of one hundred tolans, as supposed by Mr. Hurdis, or if the fair average * price of that article was three, instead of three and a half fanams per tolan, his assessment would shew the following result.

Produce

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* The average price assumed by Mr. Hurdis in some instances, perhaps in all, was not the average of actual prices for a number of years past, but the medium between the highest and lowest price for a number of years. Suppose the actual price was for ten years as follows:

Years

	Mr. Hurdis's assessment of a Jaggery field.	If it produced only ten per cent. less, the following would be the result.	If the price were only one-half a fanam or one-seventh less, the following would be the result.
Produce	100 tolans	90 –	100
Value	35 chs.	32 5	30
Charges	25	25 –	25
Remains	10	7 5	5
Government assessment	5	5 –	5
To the Ryot	5	2 5	nothing.

194. This unfortunately is no mere hypothesis, but, as will be shewn hereafter, has to a very considerable extent been the actual result of the Dindigul survey. It was to guard against this obvious danger that Colonel Read, whose system was not otherwise essentially different from that of Mr. Hurdis, endeavoured to correct and modify his field assessments by the rent of the preceding and current year. It was to obviate similar mischief, that Colonel Munro reduced his teerwas from five to fifteen per cent. with reference to the actual collections of former years; and it was in some degree to prevent the same evil, that Colonel Macleod, as before explained, modified his assessment But in Dindigul in vain do we look for any such proceeding. The Curnums' accounts are indeed referred to, but only that the Collector, while he confesses his ignorance of them, may descant on their falsity, and extol the superior merit of his own survey. "The accounts of the Curnums," says hé, "were delivered in at the "cutcherry as the survey proceeded, and the falsity of them has been "proved before the village. In what manner the accounts were made up "by the Curnums, or on what measurement, cannot find out; but the "survey has restored order, and the accounts now with the Curnums are those "made by the survey."

195 The former measurement by the Curnums' accounts, and the actual collections of the previous twelve years, are also mentioned, but with the view of contrasting them with the survey, not with the view of correcting it by reference to them. Mr. Hurdis, after observing that in the measurement there is an increase of upwards of one hundred and nine per cent. "*on the ain cultivable land*" only, and adding that in the waste the increase of upwards of one hundred and forty-one per cent. "is enormously more in quantity than the total "amount of the number of goontahs given in by the Curnums as the ain "Circar land," goes on in paragraph 224, to state that, exclusive of the assessment on the waste land, amounting as before shewn to Colly Chs. 2,14,594 2, the assessment by survey on the cultivated and pasture land, being Colly Chs. 2,16 670 2 11, or Star Pags. 1,31,315 14 12, exceeded the average *settlement* for the previous twelve years, or from fusily 1200 to 1211 inclusive, by no less than 80 3½ per cent., and the average *actual collections* during that period by no less than 101 14¼ per cent.

196. To find the revenue of a district thus more than doubled by the ryotwar survey does not at the time appear to have excited any surprise, but rather to have been considered the natural result of a system which went to discover the

Years	
1	3 fanams
2	4
3	4
4	6
5	5
6	4
7	6
8	4
9	5
10	4
10	50 average 5.

The average would be 5; but he took the highest and the lowest price, 8 and 4, added them together (12), and adopted the medium (6) as the average.

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true resources of the country: accordingly, on the collections resulting from this survey was chiefly founded the settlement of the Dindigul province, on the permanent zemindarry tenure: a settlement which was no sooner made than it failed, and which failed entirely from the excessive jumma imposed on the several estates, in consequence of Mr. Hurdis's over-collections founded on this survey.*

197. The lands of Dindigul having since reverted to the Government, the mischievous effects of the ryotwar survey have been strongly exhibited, and will be found fully detailed in the Board's address to Government of the 3d August 1815, from which it appears that the assessment of Mr. Hurdis was in some cases so excessive, as to equal the value of the whole produce of the soil; that upwards of 49,000 goontahs of the finest land in the country, or about one-eighth of the whole under cultivation at the time the survey was introduced, has since been abandoned, and a proportionate quantity of the lower assessed, but less productive waste brought under the plough; and that some of the best land in the district, " claimed chiefly by Bramins as their meerassy, " is allowed to be waste, from their inability or unwillingness to cultivate it."

198. Though the Board possess the assurance of Mr. Hurdis, that the ryotwar assessment was formed " as well from the judgment of the Surveyors as " as from the consent of the Ryots of the village, who, *with the proprietor of " the land,* were always present at every valuation and fully canvassed every " rate of teerwa ere the rate itself was made,"† they cannot resist the convincing though lamentable proof, which has thus been afforded of the excess of his assessment, and the consequent destruction by over-assessment of that right or property which Mr. Hurdis was so desirous of defending from the encroachment of Mootahdars under the permanent settlement.

199. The ryotwar system was also introduced by Mr. Hurdis into the Madura district,‡ but his teerwas were there more moderate than in Dindigul. It is probable, however, that his system was the same, and the Board have been obliged in both districts to authorize a reduction of his assessment.

In the Southern Division of Arcot.§

200. The southern division of the the Arcot soobah, on its first cession to the British Government, was for a short time committed to the charge of Colonel Graham, who rented it out by villages and mootahs composed of several villages; but when his removal took place, Mr. G. Garrow was promoted to the charge of this district.

201. Mr. Garrow, having filled the office of Secretary to the Board of Revenue for some time previously to his nomination to the southern division of Arcot, left Madras for his new charge with impressions strongly in favour of the ryotwar system, which, at this time, though little understood, even by the controlling authorities at the presidency, was from the impression made by Colonel Read's reports highly in repute. During the first year after his appointment an aumany settlement took place, but Mr. Garrow strongly urged the expediency of introducing the ryotwar system, and easily obtained authority for that purpose.

202. He had scarcely, however, taken the necessary preliminary measures for the introduction of this settlement, before he was superseded by Colonel Macleod, who was desired to complete what his predecessor had only begun. The measures which he consequently adopted will be found detailed in his report, noted in the margin.‖

203. No survey having yet been made of this district, it appears that " the " average of five years' collections on the cultivated cawney, for that period, " of nunjah, poonjah, and gardens, was taken for these three classes, as the " average of each village, to form the assessment of fusily 1213," and that the distribution of this assessment, and the division of the lands into classes was " through necessity left to the Curnums."

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* See Mr. Hodgson's Report, dated 15th May 1808. † See paragraph 25.

‡ No report was ever received by the Board respecting this survey.

§ See Major Macleod's report, 31st July 1804; Mr. Ravenshaw's report, 1st July 1805, 8th July 1805, 15th August 1807, and 10th May 1808; from Mr. Hyde, 5th February and 2d May 1816.

‖ See Major Macleod's Report, 31st July 1804.

204. Under this system, however, the averages of neighbouring and similar villages were frequently found so high and unequal, that the Collector proposed to reduce all averages above six pagodas on nunjah, or two pagodas on poonjah, per cawney, to that rate, and to raise all those below three pagodas on nunjah, and thirty fanams on poonjah, per cawney, to that standard. At the same time he strongly urged the expediency of the ryotwar survey, as the only means of discovering the resources of the province.

205 Before proceeding to explain the nature and result of the ryotwar survey in the southern division of Arcot, it may be proper, in elucidation of the system pursued by Colonel Macleod and his successors, and of the rights of the people in this part of the country, to quote the following observations of that officer respecting meerassy right.

" The assumed rights of the heads of villages are very prejudicial to the " prosperity of the country, and so long as these rights are acknowledged " to the extent to which they claim them, it will be impossible effectually to " suppress abuses. This situation must have been originally a temporary public " employment, which could have been continued no longer than the individual " was supposed deserving and capable of the charge."

" Some persons have shares in ten or twenty villages, at the distance of perhaps thirty miles asunder. They even pretend to have divided among them " the whole lands of villages, in which there may be more than one Meerassidar, and they prevent the occupancy of any part of their imaginary shares " without their concurrence.

" Though I have not taken upon myself to abolish the right of any Meerassidar, I consider it as repugnant to good policy to employ more of this " description of people than may be required to make the collections and to " superintend the cultivation; and as the pay or the fees attached to the situation would be inadequate to the trouble and responsibility which falls to the " man who manages, if he be obliged to share it with others, I think the " manager or the Monigar of the village should receive the whole."

206. From this statement it is evident, as before explained, that though the privileges of the Meerassidars in the southern division of Arcot had been grievously diminished by the over-assessments of the Mussulman government, they had not yet been entirely annihilated. It is assumed however here, that meerassy, instead of a private hereditary property, was a public temporary employment, " continued no longer than the individual was considered " deserving and capable;" that the meerassy shares were " imaginary," and although the right of any Meerassidar is not abolished, it is intimated that the whole should be transferred to the Monigar, because when divided, according to ancient usage, between him and the other Meerassidars, it was inadequate.

207. The introduction of the ryotwar survey, recommended by Colonel Macleod, was undertaken by his successor, Mr. Ravenshaw; but, fortunately for the people, this latter officer had just previously been employed in a district (Canara) where a moderate land-tax, not an excessive land-rent, was assessed on the country.

208. In recommending the survey, therefore, he proposed when the average assessment of the nunjah lands of a village exceeded five pagodas per cawney, to reduce it to that sum, instead of limiting the maximum average to six pagodas, as proposed by Colonel Macleod. " This," observes he, " will give " the cultivators about Pagodas 24 44 57 per cent. of the gross produce, " which is less by twenty-five per cent. than I consider him entitled to (fifty " per cent)." The limitation of the poonjah assessment, on an average, to two pagodas per cawney, as proposed by Colonel Macleod, he deemed sufficient, but added, it " will not give the Ryot more than Pagodas 31 11 per cent. of " the gross produce." He also recommended that the commutation price be reduced from four to four and a half cullums of paddy, and from five to five and a half cullums of dry grain, per pagoda, and even this reduction he considered to be " by no means favourable;" but he thought that these alterations would be sufficient to relieve the distresses of the people, until the survey should introduce a more just assessment.

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209. In his report on the revenues of the subsequent year,* we find him stating that these measures had materially relieved the inhabitants of those villages that benefited thereby; but that much was still to be done to alleviate the situation of the cultivators, and to fix the assessment on the principle determined by the Governor in Council "of an equal distribution between the Ryot and the Government."

210. It was during this year, fusily 1215, that he commenced the ryotwar survey of the country, which he nearly completed in the subsequent year, fusily 1216. In reporting on the revenues of the last-mentioned year, he alludes to his having been obliged to depart from a rule of his ryotwar system, which required the Ryot "*to pay the full rent of every field he cultivates, whether he* "*rears a crop from the whole or only from a part of such field*:" a rule, he observes, which "supposes the Ryot *capable of doing* what it seems *he could* "*not possibly have done.*" He also mentions a decrease of Pagodas 23,935 11 40 below the revenue of the preceding year, in consequence of seven talooks having been settled on the principle of the ryotwar survey, and he promises a report on this survey, as soon as the statements required to accompany it could be prepared and translated. This report was accordingly furnished by Mr. Ravenshaw, under date the 10th May 1808, and copies of his instructions to the Assessors and Surveyors have lately been transmitted to the Board by Mr. Hyde.

211. From these papers it appears that the whole of the district was measured, under instructions very similar to those issued by Colonel Munro in the Ceded Districts, and that this survey added 1,46,209 cawnies of arable poonjah, and 16,757 of arable nunjah, to the land before entered in account; but this measurement does not appear to have been checked, as in the Ceded Districts, by head Surveyors, neither was there any allowance made for the measuring rod formerly in use, which might have differed in every talook or every village; and a general measurement by a rod of an uniform size might therefore increase the extent of land merely nominally.

212. Of twenty-two talooks, however, thus surveyed, the fields of only seven were classed and assessed; the classification and assessment of the rest being stopped by the introduction of the triennial village settlement.

213. In order to determine the amount of assessment on each field, Mr. Ravenshaw's first process appears to have been to calculate, as follows, the tax to be imposed on a tract of land producing one hundred cullums of grain.

NUNJAH:—100 Cullums.

Government.	C.	M.	A.	*Ryot.*	C.	M.	A.
Ain share of the Circar......	39	2	$\frac{8}{16}$	Ain share of the Ryot......	39	2	$\frac{8}{16}$
Resumed sotuntrum marahs, &c........................	10	2	$\frac{8}{16}$	Colavasum......................	7	5	$\frac{2}{16}$
				Sotuntrums, &c. not resumed	2	11	$\frac{6}{16}$
	50	5	0				
					49	7	0
	P.	F.	C.	Add Government share......	50	5	0
Convert this into money, at five cullums per pagoda...	10	4	17		100 culls.		
Add saderwared, at five per cent., formerly paid by the Ryots..................	0	22	40				
	10	26	57				
Deduct on account of the abolition of the saderwared, and rejection of fractions in favour of the Ryot	0	26	57				
	10	0	0	per tract of land producing 100 culls.			

POONJAH:

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* Mr. Ravenshaw's report, 1st July 1806.

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POONJAH:—100 Cullums.

Government.

	C.	M.	A.
Ain share of the Circar......	48	5	14/16
Resumed sotuntrums, &c...	1	0	1/2
	49	6	1/8
Convert this into money, at five cullums per pagoda...	9	12/16	1/32
Contingent charges	0	1/2	0
Village expense.................	0	2/16	1/32
	11	1/16	0
Deduct in favour of the Ryot............................	1	1/16	0

10 pagodas per tract of land producing 100 culls.

Ryot.

	C.	M.	A.
Ain share of the Ryot	48	5	2/8
Sotuntrums not resumed ...	1	11	3/4
	50	5	10/16
Add Government share......	49	6	1/8
	100 culls.		

Having fixed ten pagodas per field producing one hundred cullums of grain as the general rate of assessment, he thence formed the following tables.

Rates.		Nunjah, per Cawney.	Garden Land, per Cawney.	Poonjah, per Cawney.	Fs.
1 Land producing per cawney...	80 Cullums	8 Pagodas	0 Pagodas	0 Pagodas.	
9	75	7½	0	0	
3	70	7	7	0	
4	65	6½	6½	6½	
5	60	6	6	0	
6	55	5½	5½	0	
7	50	5	5	0	
8	45	4½	4½	0	
9	40	4	4	3	
10	35	3½	3½	3½	
11	30	3	3	4	
12	25	2½	0	2½	
13	20	2	0	2	
14	18	0	0	1	36
15	15	1½	0	1½	
16	10	1	0	1	
17	8	0	0	0	3
18	6	0	0	0	26
19	5	½	0	0	
20	4	0	0	0	18

214. It will be perceived that the assessment on nunjah lands consisted of sixteen different rates, varying from eight to a half-pagoda per cawney; those on garden lands of nine different rates, varying from seven to three pagodas per cawney; and those on poonjah of twelve different rates, varying from four pagodas to eighteen fanams per cawney.

215. It appears that the consent of the Ryots was necessary to the classification and assessment of the lands, and that the survey was undertaken with the express view of reducing the assessment from one to four-sixteenths. Where fine land had improperly been included in the lower classes, it was to be re-classed, and the rate might be raised from one to two-sixteenths; but in no case was the *average* rate per cawney in any village to exceed five pagodas for nunjah, and two pagodas for poonjah lands.

216. In the seven talooks thus assessed, the immediate decrease of revenue, in consequence of the survey, was Pagodas 28,809 15 43, and the former teerwas on poonjah were reduced at the rate of from 16 84 42 1/16 to

Pagodas

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Pagodas 4 12 $74\frac{6}{16}$, or on an average Star Pagodas 8 23 $25\frac{1}{2}$ per cent.; and on nunjah from Pagodas 22 34 $36\frac{1}{4}$ to Pagodas 5 28 10, or on an average Pagodas 9 37 76 per cent.

217. A reduction of one-fourth was made from the assessment in favour of nunjah lands dependent for irrigation entirely on the rains of heaven, and a reduction of five per cent. at first, and afterwards of ten per cent. from the assessment of all lands cultivated by Bramins or Mussulmans.

218. In reviewing this survey, it cannot fail to be remarked that it is the only one hitherto mentioned which appears to have terminated in a reduction of the assessment, or of the rate of public revenue hitherto demandable. In a general point of view, therefore, it must have been highly beneficial to the country; and on this account it is, perhaps, to be regretted that it was not extended to all the talooks of the district.

219. Like some of the other surveys before-mentioned, it proceeded on calculations of average produce, a division thereof between the Government and the Ryot, and the conversion of the Government share into money; but by fixing the commutation price for paddy at five, instead of four cullums per pagoda, Mr. Ravenshaw reduced the assessment on those lands which chiefly contribute to the revenue of the district twenty-five per cent., or one-fourth below what it would have been fixed by Colonel Macleod; and he prevented any gross errors, such as occurred in Dindigul, by limiting the average rate on each village to a maximum standard (which on nunjah was one-sixth below that proposed by his predecessor), and by forbidding any increase of the existing rates beyond two-sixteenths, yet authorizing a reduction generally to double that extent.

220. Still the Board do not consider this survey free from a material objection; for they apprehend that it involved an infraction of the little meerassy right remaining in the district. Among the sotuntrums resumed and added to the revenue of Government, to the extent of about two per cent. in the poonjah, and no less than about twenty per cent. in the nunjah lands, they observe that the marahs of the *Gramatans* (literally *villagers*) were included;* and these Gramatans, whose oppressions on the lower Ryots are the theme of all Mr. Ravenshaw's reports, the Board believe to have been "the heads of villages" mentioned by Colonel Macleod, as possessing meerassy shares in the village, but whom he considered it repugnant to good policy to employ. Mr. Ravenshaw, who to the last denied the existence of meerassy in any part of his district, seems to have taken a similar view of the rights of these persons: their marahs or extra privileges were therefore resumed; and, if the Board mistake not, the value of them in money was, and is still paid, as proposed by Colonel Macleod, to the Monigars (now called Putta-Monigars), the meerassy being thus not expressly abolished, but indirectly destroyed, and the office of Potail created by an act of injustice. The Putta-Monigar, in the southern division of Arcot, is thus an inhabitant selected to collect the revenue, and receives a stipendiary allowance for the duty from a fund created out of a property notoriously belonging to others. Mr. Ravenshaw, notwithstanding his great anxiety to remove oppression of every kind, and particularly that oppression of the head inhabitants (Gramatans) which he represents to be so great in so many reports, did not restore to those people the rights of which the first attempt at a survey had deprived them.

221. The assessment, by Mr. Ravenshaw's own admission, was so excessive on the southern division of Arcot, that it is not surprisin gif the Meerassidars endeavoured, by additional assessments on their Pyacarry Ryots, to reimburse themselves for the extortions of the Government; and the oppressions to which the lower classes of the people were thus subjected may not therefore have been exaggerated by Mr. Ravenshaw in his reports. But in remedying one evil the Board apprehend that another was committed; while the Pyacarries were relieved from the pressure of their burdens, the few remaining privileges of the Meerassidars were resumed, and they were by the ryotwar survey reduced

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* See Enclosure C, in Mr. Ravenshaw's Letter, 10th May 1808.

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reduced to an equal level with those who had formerly been their inferior tenants. Under such circumstances, it is not surprizing that they united with the Curnums to obtain by fraud, what was otherwise denied to them; and that on the detection of their abuses, they seceded with many of their Pyacarry Ryots from their villages, and appealed to the controuling authorities at Madras: but, on warrants being issued to apprehend them, they returned to their villages.

In the Northern Division of Arcot.[*]

222. On the cession of the Carnatic, Mr. Stratton was appointed to take charge of the northern division of Arcot. This gentleman rented out the country by villages on annual lease in fusily 1211, the first year of the acquisition, and described it as a desirable object to constitute the head inhabitants of each village its renters, and make them jointly and severally security for each others engagements. Mr. Stratton was of opinion that village rents would secure to the Ryots a just return for their labour, and describes the plan of village rents to have been followed when the country was under the Nabob of the Carnatic; in many instances direct with the Circar in others with intermediate renters of districts.

223. The Board, in a letter to Mr. Stratton, of the 13th August 1802, stated that where the mode of renting villages had been entirely unknown, a settlement[†] with the head inhabitants was an approach to a better system, but that which the Board were most desirous to establish was where the proprietary inhabitants at large of each village enter into engagements with the Circar, and derive a common and exclusive interest in the cultivation of their lands in proportion to their right of property.

224. Mr. Stratton made the settlement of the second year, or fusily 1212, by villages, and explained, probably in consequence of the remarks of the Board quoted above, that notwithstanding only a village settlement had that year been accomplished, yet it possessed all the advantages of a ryotwar settlement, since from some complaints having been preferred to him in the former year of improper exactions of Renters, he had been induced to obviate all such cause of complaint, by particularizing in the rent pottah of every village in the districts of Sholungur, Moneywauk, Caverypauk, and Velloor Pollam, the exact teerwa on each crop to be levied from the Ryots, and the exact warum they were entitled to, agreeably to the rates fixed many years before by Rajah Beerbur, commonly called Royagee, who for a long time managed the revenues of the Arcot soubah under the Nabob Wallajah.

225. In 1803 Mr. D. Cockburn succeeded Mr. Stratton; Mr. D. Cockburn had been previously employed in the Salem district, where he had superintended the introduction of the ryotwar system into the small province of Balaghaut, conquered in 1799 from Mysore; and on his arrival in the northern division of Arcot was desired to make a survey of the country, for the purpose of establishing a fixed teerwa on those lands in which the rates of warum were supposed not to have been distinctly ascertained.

226. Mr. Cockburn, however, in reply, explained, that in every village there was a known fixed demand as revenue, either in money or grain, but that the cultivators were liable to various other exactions, some of which were authorized by custom, and certain others, *though sanctioned by the same claim of right,* arbitrary and undetermined; he therefore proposed, by fixing what was thus uncertain, to "bring great comparative relief to the Ryot," and in order to conduct his system "to every attainable perfection," he requested leave to commence the Ryotwar survey; and in the mean time forwarded a translation of the orders he had issued to the "servants employed in "ascertaining the extent of cultivation, and in determining the rent of each "cultivator."

227. From

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[*] See Letter to Mr. Cockburn, 13th June 1803; from Do. 5th July 1803, and 31st March 1804; to Do. 2d June 1804; from Do 25th June 1804; to Do. 18th August 1804; from Mr. Grœme 18th October 1806; from Mr. Stratton, 28th January 1802.

[†] These observations were made while Mr. Place was in the Board of Revenue: his village rents of the jaghire and those of Mr. Hodgson and Mr. Greenway were formed on the principles thus described.

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227. From this document, and from Mr. Cockburn's subsequent report of the 31st March 1804, it appears that the settlement for fusily 1213 was determined on each field "by the computed produce of the field, by the amount of "rent paid last year, by the average rent of that field for five years back, and "by the seeming circumstances of the Ryot." In his instructions, Mr. Cockburn observes that it had "been customary in the Carnatic, besides "collections under the term rent, to collect sums on various accounts, such "as Renter's and Curnum's russooms, Renter's and Curnum's marah, wur- "tenah, saderwared, charity, loss on rent, &c &c., exactions, all of which," says he, "you will add to the rent of the land!" The warum in nunjah land was converted into money at six mercals, in one Pagoda value of grain, cheaper than the registered selling prices for the previous ten years; but half of the Renters, Curnums, Shroffs, carpenters, smiths, and sohuntra maras were assumed, and added to the Circar share, thereby increasing it to the extent of nearly fifteen per cent.

228. This arrangement was considered by the Government to constitute an equitable basis of a temporary settlement. Mr. Cockburn, however, was desired no longer to delay the introduction of the ryotwar survey; but in consequence of his promotion to the judicial department, this duty devolved on his successor, Mr. Grœme, and the result was reported to the Board under date the 18th October 1806.

229. From this report, and from the instructions to the Surveyors and Assessors, with copies of which the Board have lately been furnished, it appears that the survey was conducted by one class of people, and the classification and assessment by another, and that each were checked by head Surveyors and head Assessors.

230. By this survey, cultivated land, to the extent of Cawnies 18,962 2, valued at Pagodas 32,134 29 66,* was discovered, and added in the accounts; but by a decrease in the rates of teerwa or assessment, as hereafter explained, this increase was reduced to a net increase of only Pagodas 7,162 35 33.

231. In determining the assessment on the land, Mr. Grœme seems to have proceeded in the following manner.

Nunjah not watered by wells.

Supposed gross produce per cawney	40 Cs.			
Deduct marah *varying in each talook* from 6 Cs. 4 to 3 Cs. 2 per cent.	1	4 As.		
Remains	38	12 As.		
One-half to the Ryot	19	6		
One-half to the Government	19	6		
Converted into money at the average selling price in 10 moderate years, *varying in every talook* from 4 Cs. 3 to 3 Cs. 0 7 per Pag.	5	7	70	per cawney.

If the land is watered by nullahs, rivers or large tanks, add from 12 to 14 annas, or if by small tanks from 8 to 10 annas, of this assessment, for the second crop.

Nunjah watered by wells.

Supposed gross produce per cawney	45 Cs.
To the Ryot two-thirds	30
To the Government one-third	15
Converted into money as above	4 Ps.

If

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* See No. 4 in Mr. Grœme's Report.

	Cawnies		Value, Pagodas		
Increase	19,001	13	32,332	24	12
Decrease	39	10	197	30	26
	18,962	2	32,134	29	66

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If the land produces a second crop, add from 12 to 14 annas of this assessment.

Poonjah.

Supposed gross produce per cawney	15 Cs.
To the Ryot two-thirds	10
To the Government one-third........	5
Converted into money as above .. Pags.	1 21
Add 8 annas for a second crop.	

232. The deduction on account of marah in nunjah land, as well as the commutation price of both nunjah and poonjah, varied for every talook; hence the rates of assessment were different in each; but the foregoing affords a sufficient insight into the general principles of the assessment.

233. The garden lands were divided into from four to six classes, each assessed at the rate of from Star Pagodas 9 15 60 to Star Pagodas 1 31 40 per cawney.

234. The result of the assessment generally was, that in the different talooks the average teerwa on poonjah varied from 30 Fs. $35\frac{1}{2}$ to Pagodas 1 1 $17\frac{1}{2}$; the average on nunjah from 2 .41 $4\frac{1}{2}$ to Pagodas 5 26 $44\frac{12}{16}$; and the average in garden lands from Pagodas 2 4 $27\frac{3}{4}$ to Pagodas 6 11 $26\frac{1}{4}$ per cawney: and that, by applying these rates to the quantity of land according to the *Curnum's* accounts of fusily 1213, there appeared a reduction of Pagodas 24,971 39 43;* but by deducting this decrease from the increase in consequence of the measurement, or, in other words, by applying this assessment to the quantity of land according to the *survey* accounts, a net increase was given by the survey of Pagodas 7,162 35 33,† as before mentioned.

235. In Mr. Grœme's report and statements it is not clearly stated whether lands producing two crops were assessed with one or two teerwas, viz. a teerwa on the first crop, and a separate additional teerwa in the event of their producing a second crop; or whether, as in other districts, the two were consolidated into one teerwa assessed on the land, whatever number of crops it might produce. The Board are inclined to believe that the latter was the case.

236. It appears that all the marahs resumed by Mr. Cockburn, with the exception of the Curnum's and Monigar's marahs, were included in the Ryot's share, and were made payable by him according to the ancient custom of the country; but in the opinion of the Board there is no doubt that the Monigar's marah, subsequently converted into a money payment to the extent of about twelve thousand pagodas per annum, was originally, like that of the Gramatans in the southern division of Arcot, the marahs of the Meerassidars.‡ It seems to have been called by Mr. Cockburn the renter's marah.§

237. In reviewing this survey, it is worthy of remark that Mr. Cockburn's settlement of fusily 1213 was regulated as much by the average rent each field had paid for five years back, as by its computed value; and that Mr. Grœme's subsequent teerwas, though they proceeded on the ground of gross produce, division with the Ryot and average price, were more moderate than those of Mr. Cockburn; the result, therefore, would have been a considerable reduction of the assessment, had not the survey discovered a quantity of land hitherto omitted from account, and taxed it in common with the rest.

238. Notwithstanding the great care, therefore, taken by Mr. Grœme to equalize the assessment, by a fair division of the produce, and a commutation thereof into money, according to the average price of ten moderate years in every talook, whereby it was adapted to the peculiar localities of each, his revision of Mr. Cockburn's assessment terminated in increasing it to the extent of upwards of seven thousand pagodas.

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* Decrease.. Pagodas	27,687 28 65	† Pagodas	32,134 29 66
Increase	2,715 34 22		24,971 39 43
Net Decrease	24,971 39 43		7,162 35 33

‡ This Monigars' marah was neither more or less than the coopatum of the Meerassidars, so well explained in Mr. Ellis's paper on meerassy property.

§ See the Board's Proceedings, 16th November 1815.

Minute of Board of Revenue, 5 Jan. 1818.

239. This proceeding Mr. Grœme has since, with much candour, exposed, as an error of some magnitude, in his ryotwar survey: and experience has proved that it led to an over-assessment on the country, which he has estimated at upwards of twelve thousand pagodas. It has been stated, and in the opinion of the Board with much truth, that at the period of the cession of the Carnatic, the demand of the Government upon the country was already excessive; and that the Ryots were enabled to pay this high assessment on the lands registered as cultivated, from the illicit cultivation of other fields, which the connivance of the inferior officers of Government exempted from registry, and therefore from tax; but that, under the ryotwar survey, the demand on the registered land continued undiminished, while the land that had been hitherto secretly cultivated was newly registered and newly assessed; and the Ryot deprived of the means he formerly possessed of paying a high rent on his registered fields, was now called upon to pay the same high rent on his unregistered fields also. This the Board believe to have been the case to a much greater extent in other districts than the northern division of Arcot, where Mr. Grœme himself, on the introduction of the decennial lease, was induced to recommend a remission of upwards of twelve thousand pagodas, in favour of those Ryots whose lands had been thus over-assessed by the ryotwar survey.

In Nellore.

240. Previously to the cession of the Carnatic, the revenues of this district had been rented out by the Nabobs in extensive talooks or mootahs; but on Mr. Travers being appointed to take charge of it, he concluded a settlement by villages with the head inhabitants of each.

241. Finding however, that the influence of the head Ryots proved "equally detrimental to the happiness of the people and the interests of "Government," Mr. Travers subsequently resolved to introduce the ryotwar system; and for this purpose commenced a survey of the country, with the view of establishing, on each field, teerwas, or, as he terms them, muctah rents.

242. The instructions given to the Surveyors in Nellore are extremely concise and imperfect; and the means adopted to check their measurement do not appear to have been very efficient.† Mr. Travers himself, indeed, seems to have considered their measurement to have been far from correct;‡ yet he thought it could be "so far depended on, as to commence the introduction of "muctah rents." The result of the survey shewed an increase by measurement in the cultivable lands of $52,441\frac{39}{64}$ goortahs of metta (dry land), and $15,914\frac{59}{64}$ goortahs of magauny (wet lands), being an increase above the measurement, according to the Curnum's accounts of the previous year, to the extent of nearly three-fourths or seventy-five per cent.§

243. Having ascertained the average gross produce of each goortah of land, "from information obtained by the survey, as well as what is admitted by the "inhabitants," Mr. Travers proceeded to assess it as follows. He first deducted from the gross produce six and a half per cent. for *baudooloo*, the admitted fees of the Curnums, village artificers, servants, &c.; the remainder was then, in supposition, divided between Government and the Ryot, in the proportion of eleven in twenty, or fifty-five per cent. to the former, and nine in twenty, or forty five per cent. to the latter, and the Government share of eleven in twenty, or fifty-five per cent. was finally converted into money, at the rate of seven Madras pagodas for dry grain, and five Madras pagodas for paddy, per pooty. From the different quantities of grain supposed to be produced by goortahs of different descriptions of soil, the assessment was thus divided in dry land into fifteen rates, varying from Madras Pagodas 7 10 30 to Madras Pagodas 92 $8\frac{3}{4}$ per goortah, supposed to produce from two pooties to one mercal; and in wet land into no less than thirty-eight different rates, varying from Madras Pagodas 21 11 $6\frac{41}{64}$ to Madras Pagodas 1 39 $73\frac{227}{256}$ per goortah, calculated to produce, to a mercal of seed, from three pooties to five mercals.

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* From Mr. Travers, 10th June 1803.

† See No. 2 in Mr. Travers' Letter, 5th June 1802.

‡ Paragraphs 25 to 28, from Mr. Travers, 10th June 1803.

§ It is obvious that this increase must have been nominal more than real. The rod and mode of measurement not being the same, a difference must of necessity have occurred.

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244. The assessment on garden lands was regulated as follows:

	Gardens watered by Wells more than fifteen feet deep.	Gardens watered by Wells less than fifteen feet deep.	Gardens watered by Pots with the hand.
		First crop 2 10	First crop.............. 2
		Second crop 1 10	Second crop........... 1
Computed gross produce, Puties............	4	.... 4. 8	 3
To the Ryot...	16 in 20	.... 12 in 20	.... 14 in 20
To the Government.........	4 in 20	.... 8 in 20	.... 6 in 20
		M. Pags. F. C.	M. Pags. F. C.
		For first crop... 6·29 20	.... 3 48 11
		For second do. 3 48 60	.... 1 50 30
Which commuted at the rate above mentioned, is per goortah...	Ps. F. C. 5 12 31	10 26 0	.... 5 47 0

"The other garden cultivation of these districts," says Mr. Travers, "formerly distinguished as muctah gardens, and in which is produced sugar-cane, tumeric, beetle, tobacco, and vegetables of various descriptions, have their rates of assessment already established by custom,* and do not appear to require alteration."

245. The original result of this survey was an addition to the public demand on the Ryots of the Nellore district, to the extent of Star Pagodas 1,00,356 42 4, or about one-fourth of that for the previous year; from which deducting Pagodas 19,413 21 44, decrease from the abolition of various collections under the head of saderwared, tahereer, &c., there remains a net increase by the ryotwar survey of Star Pagodas 80,943 20 40.†

246. It is particularly deserving of notice, that the ryotwar system thus introduced into Nellore by Mr. Travers, differed most materially from every other before-mentioned. All other surveys proceeded on the principle, either declared or implied, that the teerwa or fixed money tax assessed on each field was the maximum of the Government demand thereon, never to be increased; but in Nellore it was published for general information, that the muctah rents, teerwas, money taxes, or "prices," as Mr. Travers terms them, "fixed for the *first class* of soils, being calculated on the highest produce of the land of the village to which it belonged, it would limit the demands of Government thereon, whatever might be its produce, so long as it was continued under coroo cultivation; but that as it was expected that the value of the *lower soils* might increase, they were still to be considered at the disposal of Government, until their valuation rose to the rate limited for the best land of the village under coroo cultivation; that the valuation of the lower soils would be formed from public appraisement created by competition, and that on its disposal the first proprietor would be entitled to the preference."

247. By this the Board understand it to have been declared, that the teerwas on all mettah or maganny land in the inferior classes might eventually be raised to that of the highest class; and that even the teerwas on the highest class might be raised, in the event of its being converted into gardens, the limitation existing no longer than it might continue under "coroo cultivation."

248. The ryotwar system in Nellore also differed in another material respect from that generally pursued elsewhere, viz. in the waste, as well as the cultivated lands, being parcelled out among the inhabitants. On the ground that "private property is better looked after than public property," Mr. Travers divided

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* This was the case in other districts, yet they were altered under the survey assessments.

† See Statement No. 1, in Mr. Travers' letter, 16th June 1803, 2d last column below the 18th line.

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divided the waste at the same time as the cultivated land. It was however assessed, or rather declared assessable, at what was fixed for the worst of the "arable lands," and it was thought that this would do away "an idea that "might otherwise be entertained, that such lands, by not having a value, might "be considered, *as before*, the general property of the village." For the present, however, the assessment of the waste was either deferred, or if it did take place, remitted; and hence we find Mr. Travers, in the forty-second paragraph of his report, alluding to the probability of the people deriving a "profit from "the whole of the lands being divided among them, and the settlement of "Government only formed on a portion."

249. The Board are not aware whether the intention, intimated in the fifty-seventh paragraph of Mr. Travers' report, of converting the poolary tax on cattle into a tax on land used as *pasture*, was ever carried into effect.

250. Another remarkable circumstance in this settlement is, that while Mr. Travers admits the Pyacarries to have been "under the authority of the "Cadeems," and from the agreements of the Pyacarries for their lands being generally formed with the Cadeems, concludes that the latter had an advantage in the larger share of the produce allowed to the former, he divides the lands among the whole indiscriminately. "Having," says he, "arranged under "these considerations the rates of assessment for the different soils, the inhabitants of each village were assembled in the respective talooks, and the "survey accounts laid before them, in order to determine the extent and quality of the whole of the arable lands at the disposal of Government; when a "division took place between the whole of the Cadeem inhabitants and such "of the Pyacarries as wished to participate, determine the quantity and quality of land to each, in proportion to their ploughs."

251. This indiscriminate admission of the Pyacarry Ryots in common with the Cadeems, was certainly an infraction of private right, exemplifying the levelling system with which the ryotwar survey were generally conducted; and the division of the waste,* formerly "the general property of the village," among the Pyacarries and Cadeems promiscuously, while it affected the rights of the latter, also tended to destroy that community of property which for ages has existed on this side of the Peninsula.

252. The Board, however, have since understood that much of this ryotwar settlement of Nellore existed only in the accounts of the Collector's cutcherry;† that in many places the village community having ascertained the aggregate of the demand on individuals, parcelled out the lands anew among themselves, assessing each Ryot with a new quota of the total revenue payable by the village; and that while the Collector believed he had established ryotwar, the people continued to adhere to their old system of the village settlement and share of the crop.

In Satwaid.‡

253. The only remaining district into which the ryotwar survey was introduced was the small district of Satwaid, a part of the Carnatic ceded to the Government in the year 1801, and placed under charge first of the Collector in Chingleput, and afterwards of the Collector in the northern division of Arcot.

254. The survey of this small tract of country was conducted in a very satisfactory manner, under the instructions of Mr. Hepburn, and the assessment of the land surveyed proceeded on principles of great moderation.

255. In assessing the nunjah lands, seventy-seven and a half per cent. or twelve and one eight sixteenths of a full crop was adopted as the probable average

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* It is probable that this division of the waste lands among all the inhabitants became necessary, in consequence of the effects of the ryotwar survey. Great quantities of cattle are bred for sale in the Nellore and Ongole districts, and the right to pasture cattle in particular lands necessarily became an object of some consideration.

† It is very probable that in many situations, where the wet land is greater than the dry land, that the same thing occurred.

‡ From Mr. Hepburn, 18th June 1805.

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average produce, which being taken at one hundred parts, was thus divided	100
Deduct for charges of cultivation twenty per cent	20
	80
One-half to the Ryot	40
One-half to the Government	40

The Government share was then converted into money, at the average price of the previous ten years.

256. But the mode of assessing the poonjah lands of Satwaid was very different from that adopted in any other district. It was not so much an assessment on the land as on the crop; for the teerwas varied, as under the native government, according to the particular description of dry grain grown on the land.

257. On the nunjah the teerwas consisted of sixteen different rates, varying from Pagodas 6 38 65 to Fanams 18 55 per cawney. On poonjah also of sixteen rates, varying from Pagodas 3 23 to Fanams 11 40 per cawney; and on garden ground of thirteen rates, varying from 2 20 10 to 3 5 60 per cawney.

258. From the superior care and moderation of the Collector, and from the smallness of the district allowing of a greater personal controul over the survey than could possibly be exercised elsewhere, and of a greater reduction* without exciting much attention, the field money assessment in this small province, although neither free from inequalities nor errors, possesses generally the solid advantage of being one-fourth less than that in many of the neighbouring districts.†

Palnaud.

259. A reference to the Board's address to Government of the 20th of January 1806, and to their subsequent proceedings of the 30th November 1815, will shew the grounds of their belief, that though in Palnaud a settlement was professedly made with each Ryot, it was only nominally, not really, a ryotwar settlement. A crude attempt at the survey of that district was indeed made, but the settlement in question was in fact a village settlement subdivided on a nominal list of fields.

Tanjore, Trichinopoly, and Tinnevelly.

260. It seems equally unnecessary to make any detailed remarks on the abortive attempt at ryotwar which was made in Tanjore. A measurement of the arable land was made, but a regular field money assessment was not introduced, either into that district, or into the neighbouring provinces of Trichinopoly or Tinnevelly,‡ and what has by some been termed ryotwar in Tanjore, was in fact a *village* settlement. The assessment was made on the entire lands of the village, and the Meerassidars were allowed to divide it amongst themselves, on their individual *kuttas*§ or fields, the Collector merely causing such division to be registered in the public accounts, and the revenue being still paid collectively, and not kulwar or individually.

General Principles of Ryotwar.‖

261. It has been stated by very high authority as one great recommendation "in favour of the ryotwar settlement, that it is most favourable" to the prosecution of the ryotwar survey; but the review which has been taken above of

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* The district produces from Pagodas 16,000 to Pagodas 20,000 annual revenue: a considerable reduction of the revenue of any former year would not in so small a sum be considered of importance.

† See Board's Proceedings on the northern division of Arcot, 16th November 1815.

‡ In Trichinopoly and in Tinnevelly, as also in the high districts of Tanjore, the public revenue from unirrigated land was customarily demandable in money, at a fixed rate for a given extent of land.

§ A kuttai is a much larger division of land than is generally implied by a "field." It contains a great number of paddy fields, and is rather a division of the village into the different descriptions of soil.

‖ See Fifth Report of the Select Committee of the House of Commons.

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that survey in the several districts into which it has been introduced, seems to lead to the conclusion that this is by no means a recommendation in its favour, and compels the Board to record their opinion that there is no part of the former ryotwar system more open to objection.

262. An attentive examination of the voluminous reports received from the different Collectors on this subject will shew that the details of the ryotwar survey, including measurement, classification of soil, and assessment, varied with the particular views of each local officer; that it was by no means conducted in the several provinces either on uniform, correct, or just principles; that every change of authority was attended by a change of plan; and that, except in the Ceded Districts, where it was completed under the person who begun it, and cost upwards of eighty thousand pagodas, the ryotwar survey was in general hastily performed and badly executed. The detailed information which it afforded may perhaps, in some instances, have been matter of statistic curiosity, but its effects on the revenue and on the country have proved, there is much reason to believe, of a most mischievous tendency.*

263. In those provinces which we acquired from the Mussulman princes of the peninsula, the state of private property in the land, at the period of their transfer, has already been described to have been so reduced by their exactions, as to have required the most fostering and careful management on our part to preserve it from entire annihilation. But however beneficial in other respects our administration may have proved to the people, it is greatly to be feared that the almost immediate introduction into these districts of the ryotwar system, which included not only an entire new measurement of the land, but an entire change in the nature and in many instances in the extent of the land-tax, which forcibly changed warum into teerwa, and by which new rates of teerwa were substituted even where the revenue was heretofore payable in money, tended to complete the destruction of that property which it was so much our interest and our duty to support.

264. While the ryotwar survey assessment professed to fix an equal and moderate tax in money on each field, we find it in almost every instance greatly increasing the Government demand upon the country. In Dindigul it nearly doubled the public assessment. In Baramahl it increased it twenty-one per cent. In the northern division of Arcot the additional imposts and illegal exactions of the renters under the native governments were by the ryotwar survey incorporated with the land-rent. In Nellore the highest rate of teerwa fixed on the finest land was alone declared to be the ultimate limit of the Government demand upon all land; and even in the Ceded Districts, where it was perhaps most moderate, the demand on the land was raised so high as in general to be greatly beyond the resources of the people. "An assessment thus proceeding from single fields to whole districts, and taking each "field at its supposed average," was indeed "found to make the aggregate "greater than could be easily realized,"† or than ought ever to have been assessed; and in attempting to fix a moderate equal assessment on each field, we imposed a most unequal and heavy *over*-assessment on the country.

265. It is true that this over-assessment constituted rather the *maximum*, than the absolute demand upon the Ryot; but it was to this maximum that he was taught to look as the sum ultimately demandable from him. It was only his inability to pay it that caused its temporary reduction; and as his means improved, the demand upon him rose, until it reached this high standard.

266. From the ryotwar survey also resulted the other great evil already pointed out by the Board, viz. the interference with private rights, and the nearly complete destruction of the little landed property, and superiorities attached to it, remaining in those provinces where the ryotwar system was fully introduced. The infraction of the rights of the Meerassidars in the Carnatic generally have already been particularly noticed; the admission of the Pyacarries

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* See Mr. Sullivan's and Mr. W. Garrow's correspondence on the survey of Coimbatore. See Instructions to Surveyors, as issued by the Collector, and recently called for by the Board. See Mr. Ravenshaw's report on Mr. Garrow's ryotwar survey. See Mr. Grœme's report on Mr. Cockburn's survey. See report on Mr. Hurdis's survey of Dindigul.

† From Colonel Munro, dated 26th June 1780.

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Pyacarries and the Cadeems on equal terms to the occupation of land in Nellore has likewise been mentioned; and the ryotwar system may be justly said to have proceeded on the maxim of its chief advocate, Colonel Munro, that "on this side of the Peninsula there is no private property in the land." Mr. Hyde, the present Collector in the southern division of Arcot, expressly states that the marahs, toondoo-warum, and other rights of the Meerassidars in that district, were incorporated with the ryotwar teerwas, and "no sort of remuneration was granted in lieu thereof:" "indeed," says he, "meerassy has never been acknowledged by any of my predecessors." In the northern division of Arcot all these superiorities were also resumed and incorporated with the public revenue. In short, the survey assessment was raised so high as to absorb, in the Government revenue, any little rent remaining to the landholders. No intermediate person was acknowledged between the state and the actual cultivator, and the ryotwar survey, supported by the power of a strong and well organized government, completed the practical illustration of the doctrine, so unjustly introduced with the Mussulmans, that in India the sovereign and the landlord are one.*

267. It has been stated by the same high authority before alluded to, that under the ryotwar system "the Ryot knew, before he set his oxen to the plough, and dropped his seed into the ground, the utmost limit of rent that he could be called on to pay, and that the advantage of additional labour employed upon his fields would be all his own, as well as the advantage of additional produce in an abundant season; and that he also knew, that in an unfavourable season an abatement of the demand would be made in his favour, if his diminished means rendered him unable to satisfy it."†

268. But where the utmost limit of rent was raised so much above the means of the Ryot, and where the ability of the people was to be the limit of the collection, it is obvious that the Ryot's knowledge of it was of little consequence. When he yoked his oxen, and dropped his seed into the ground, all that he knew was, that the ultimate rent demandable from him was greatly beyond his power to pay: of the actual or absolute demand upon him he knew nothing, until "the season became sufficiently advanced to enable the Collector and his Assistants to judge, from the appearance or state of the crops, as to the means of the Ryots to pay their rents."‡ It was not until he had reared his crop that the absolute demand upon him was determined, and it was then too generally fixed rather with reference to his actual means, than to the produce of his lands. "Whatever," says Colonel Munro, in a letter to his Assistants explanatory of the ryotwar system, "may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, *if they can;*" and "where the loss appears in a village whose inhabitants *are able to make it good,* the Aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop."§

269. The ryotwar settlement, in fact, was made annually, frequently by the Tehsildars or Sheristadars,‖ and was not in general concluded until after the crop had been raised: the system then was, to make as high a settlement as it was practicable to realize. If the crop was good, the demand was raised as high, within the survey rates, as the means of the Ryot would admit; if the crop was bad, the last farthing was notwithstanding demanded, and no remission was allowed, unless the Ryot was totally *unable* to pay the rent. On this point the most severe scrutiny was instituted, for not only was the whole of the Collector's detailed establishment of servants employed in an investigation of his means, but each of his neighbours were converted into inquisitors, by being

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* Colonel Macleod actually proposed to abolish meerassy, and Mr. Ravenshaw never acknowledged its existence It is true that Mr. Garrow's ryotwar survey assessment had contributed to annihilate meerassy in South Arcot before Mr. Ravenshaw was appointed to the district, but many proofs remained and still remain of its existence.

† See Fifth Report. ‡ Ibid.

§ From Colonel Munro to his Assistants, dated the 25th August 1802.

‖ It may fairly be asked, whether Collectors or their Assistants were able to ascertain annually the means of the Ryots; if they were not, the scrutiny must have been left to native revenue officers.

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being themselves made liable for his failure, unless they could shew that he was possessed of property.

270. This last-mentioned rule of the ryotwar system, which, to make good the failure of unsuccessful Ryots, imposed an extra assessment, not exceeding ten per cent., upon their more fortunate neighbours in the same village, and even occasionally upon those in the villages of the vicinity, was found to be indispensable to the security of the revenue under that system. The little profit accruing to the industrious Ryot was thus taken by the state, to remunerate it for the losses it sustained from the failure of the less fortunate or more extravagant; and while the ryotwar system dissolved the unity of interest and the joint partnership in profit and loss, which formerly existed among each village community, in all the provinces east of the Ghauts, and was so beneficial both to the members of its own municipal body and to the Government, it in fact admitted that their joint responsibility was necessary for the security of the public revenue, and precluding the Ryots from an equal participation of the profit, most unjustly obliged them to share jointly the loss.

271. Under the ryotwar system, however, though the ultimate assessment on each field was thus fixed in money, and as much thereof as could be obtained was demanded annually, the amount levied on each Ryot was in fact left to be determined at the discretion of the European or native revenue officers; for it was the practice to *compel* the Ryot to occupy as much land, and consequently to pay as much revenue, as they deemed proportionate to his circumstances. He was not allowed, on payment even of the high survey assessment fixed on each field, to cultivate only those fields to which he gave the preference; his task was assigned to him; he was constrained to occupy all such fields as were allotted to him by the revenue officers, and whether he cultivated them or not, he was, as Mr. Thackeray emphatically terms it, *saddled* with the rent of each.* To use the words of Mr. Chaplin, the Collector in Bellary, one of the most able of Colonel Munro's former Assistants, and still one of the most strenuous advocates for the ryotwar system, it was the custom under it " to exert in a great degree the authority, which is " incompatible with the existing Regulations, of *compelling* the inhabitants to " cultivate a quantity of ground proportionate to their circumstances."† This he explains to have been done by " the power to *confine and punish* " them, exercised by the Collector and his native revenue servants; and he expressly adds, that if the Ryot was driven by these oppressions from the fields which he tilled, it was the established practice " to follow the fugitive wherever he " went, and by assessing him at discretion, to deprive him of all advantage " that he might expect to derive from a change of residence."

272. Reviewing the former ryotwar system as it thus existed in practice, nothing can well be more revolting to justice, and to all sound principles of civil government. Indeed the description given, by very high authority, of one of its fundamental rules, may with great propriety be applied to the whole system as it existed in practice, viz. that it was " better calculated to secure " the public revenue from failure, than to render individual justice to the " people."‡

273. There is no doubt that during the time that this system prevailed, a Collector's merits were too often estimated rather by the amount of his collections than by the soundness of his revenue principles, or any other standard; and his over ardent zeal to satisfy the urgent demands of the treasury made him too often blind to defects in his management, which to a more dispassionate and impartial observer it would seem necessary only to illustrate, in order to condemn.

274. Ignorant of the true resources of the newly acquired countries, as of the precise nature of their landed tenures, we find a small band of foreign conquerors no sooner obtaining possession of a vast extent of territory, peopled by various nations, differing from each other in language, customs, and habits, than they attempt what would be deemed a Herculean task, or rather a visionary project, even in the most civilized countries of Europe, of which

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* From Mr. W. Thackeray, 4th October, in Consultations, 16th October 1817.

† From Mr. Chaplin, 10th June 1811.

‡ See Fifth Report.

every statistical information is possessed, and of which the government are one with the people, viz. to fix a land-rent, not on each province, district, or country, not on each estate or farm, but on every separate field within their dominions. In pursuit of this supposed improvement, we find them unintentionally dissolving the ancient ties, "the ancient usages" which united the republic of each Hindoo village, and by a kind of agrarian law, newly assessing and parcelling out the lands which from time immemorial had belonged to the village community collectively, not only among the individual members of the privileged order (the Meerassidars and Cadeems), but even among their inferior tenantry (the Pyacarries): we observe them ignorantly denying, and by their denial abolishing private property in the land; resuming what belonged to a public body (the Grama manium), and conferring in lieu of it a stipend in money on one individual; professing to limit their demand on each field, but in fact, by establishing for such limit an unattainable maximum, assessing the Ryot at discretion; and, like the Mussulman government which preceded them, binding the Ryot by force to the plough, compelling him to till land acknowledged to be over-assessed, dragging him back to it if he absconded, deferring their demand upon him until his crop came to maturity, then taking from him all that could be obtained, and leaving to him nothing but his bullocks and his seed grain, nay, perhaps obliged to supply him even with these, in order to renew his melancholy task of cultivating, not for himself, but for them.

275. That the foregoing is no exaggerated description of the ryotwar system, as it existed in practice, the Board appeal to the admissions and statements of its own advocates, on which it is founded; and it must candidly be admitted, that this system, so fraught with individual injustice, might possibly have been in existence to the present day, but for the laws enacted in 1802, taken from those framed in Bengal by the Marquis Cornwallis, which engrafted on the Indian codes the principles of British justice, conferred upon our subjects in these countries the free command of their own labour, insured to them the free enjoyment of its fruits, and established independent courts to secure to them these truly inestimable blessings.

276. It was not, as has been heretofore supposed and recorded, that the forms established by these laws were incompatible with the details of the ryotwar system, for any little incongruity in this respect could easily have been reconciled; but it was that the fundamental principles of the new code were entirely at variance with those of the existing revenue administration. The new Regulations declared revenue to be subordinate to justice, while the ryotwar system had rendered justice entirely subordinate to revenue. The new laws, by their general principles, and not by any specific enactment, took from the native revenue officers the power to "punish and confine," which they had exercised to coerce the Ryot to cultivate, and annually to take from him all that he was *able* to pay; the Tehsildar was stripped of the *ketticole* or hand torture, the stone placed on the head under a burning sun, the stocks, and other of his former insignia of office, by the display and occasional use of which he had been enabled to saddle the Ryots with the rent of such lands as he deemed proper. The Lictor, deprived of his fasces, was no longer terrible to the people, and as they gradually acquired a knowledge of the rights conferred upon them by the British legislature, they would no longer obey the injunctions of the local officers, which they found that they had not now the power to enforce, and accordingly refused to cultivate for the Government, and not for themselves. *Sic. orig.*

277. The ryotwar system was thus not abandoned, but overthrown. The artificial props borrowed from an arbitrary and oppressive government, by which the superstructure had been supported, were immediately sapped by the principles of British justice, and these once destroyed, the whole fabric fell, never it is hoped to be raised again on a similar foundation.

The Village Settlement.

278. The ryotwar system being thus destroyed, and it being generally deemed inexpedient further to extend the permanent zemindarry settlement to those provinces in which no Zemindars previously existed, and where it

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consequently would have been necessary to create them, it remained to adopt some new plan for the collection of the public revenue; and accordingly, after great deliberation, the *village* settlement was adopted, first for three, and subsequently for ten years.

279. This village settlement proceeded on the principle of assessing for a term of years a fixed sum as public revenue upon each village, not upon each field, and in consideration of the payment thereof, making over for that period the government right to the public revenue from the entire lands of the whole village, both arable and waste,* to the village community; either, where practicable, by a direct settlement with the whole body of the Ryots collectively, or by one made with the head or heads of the village.

280. The terms triennial and decennial *lease*, by which these village settlements have occasionally been designated, appear in England to have led to incorrect notions respecting the principles of this system, and to have induced the belief that, as under the Mahommedans, and the first years of our possession of the Northern Circars, a set of renters, distinct from the people of the village, were introduced between them and the Government, a kind of *middle men* of the most objectionable description. This was by no means the *principle* of the village settlement. It differed from the ryotwar chiefly in the assessment being fixed on the entire aggregate lands of the village, not on each distinct and separate field; in its being concluded with all the Ryots collectively, not with each individually; and in its giving up to the Ryots not only the revenue to be derived from the arable lands, but that also to be obtained by after-exertion from the waste also. In fact, in leaving, in consideration of a contract to pay a given sum as public revenue, the entire internal administration of the affairs to the village community.

281. The object in view was to adapt the revenue administration to the ancient institutions and ancient usages of the country, to which the Hindoos are proverbially attached; to suit the system to the people, and not to attempt to bend the people to the system. Mr. Place, quoted by some mistake in England as an advocate for ryotwar, has well described the village settlement, and it is curious to observe the accuracy with which he predicted the consequences resulting from an attempt at the introduction of ryotwar in the Tamil country.

" It would," says he, " be superfluous, impracticable, and impolitic, to " ascertain with greater precision than has already been done, the measured " extent of each share or of each man's proportion of meerassy; because, in " the first place, it would strengthen those suspicions which have arisen, and " in the next, it could only be done by personal survey, and the most unre- " mitting attention, which I think hardly any one man can give, to the " completion of such a work, independent of innumerable variations that " would take place while it was in hand; and it would be unwise, because " not only *it will be ever the most beneficial mode to let the lands of every village* " *jointly to the inhabitants at large*, both with a view to security and to good " cultivation; but to let them separately, would tend to create divisions and " dissentions, to the undoubted embarrassment of themselves, as well as of the " public. *No difficulty occurs in fixing the value of all the lands together of one* " *village, but it would be nearly impossible to assign to every small allotment its* " *portion so exactly, and with such due regard to fertility of soil and other* " *circumstances, that some should not benefit and others suffer;* yet the latter " would not receive the assistance of the former, in case of failure in their " engagements.

" At present, every village considers itself a distinct society, and its general " concerns the sole object of the inhabitants at large; a practice, surely, " which

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* It was supposed that the making over the revenue to be derived from waste lands to the Zemindars and Mootahdars, under the plan of a zemindarry permanent assessment, and to the village community under the village rents, was giving up advantages that the state should or might have reserved Let it be remembered, however, that it was a necessary sacrifice, if sacrifice it can be called, to secure the high scale at which the public revenue had in both cases been fixed. Under the ryotwar permanent field rents, the result must be the same, but the process different. The reduction must be made in the first instance, to be recovered hereafter or not, as circumstances may turn out.

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"which redounds as much to the public good as to theirs; each having, in some way or other, the assistance of the rest. *The labours of all yield the rent; they enjoy the profit proportionate to the original interest, and the loss falls light.* It consists exactly with the principles upon which the advantages are derived by a division of labour: one man goes to market, whilst the rest attend to the cultivation and harvest: each has his particular occupation assigned to him, and insensibly labours for all; but if each had these several duties to attend to, it is obvious that all the inhabitants must be absent together at those times that are most critical, both to them and to the state, and that many must want those abilities necessary to the performance of the various employments that would arise.

"If a measurement of lands should be made, with a view to assign to each proprietor what belonged to him, and to confine him to the cultivation of that spot only, it would interfere with another practice, which very frequently prevails, and which I do not know can be surmounted, of each changing his lands every year. It is found in some of the richest villages, and intended, I imagine, to obviate that inequality to which a fixed distribution would be liable.

"On the whole, I cannot but consider that any reform tending to do away the union, or, if I may be allowed the expression, the unity of the inhabitants, and to fix each exclusively to his property, will be attended with danger."

282. The village system, in fact, was founded upon the ancient institutions of the country, which may be traced beyond the age of Menu. The integrity of the village corporation was acknowledged, the lands, both arable and waste, and the revenue to be derived from them, during the term of the existing contract, for the joint payment of the public revenue, were left at the disposal of the whole community collectively, not in parts to each individually, and the public revenue was assessed, when the village was rented, on the entire village, not on each field. When the village was not rented to the village community, the public revenue was, as has been frequently described, collected either by an intermediate renter or by the officers of Government; and in kind or in money, as might be the local custom.

283. A system, "the success of which principally and almost wholly depends on an active, uniform, and unrelaxed exercise of superintendence, and personal controul and inspection, on the part of the Collectors, over the different gradations of public servants employed under their authority,"* under which "a clear practical knowledge of languages, pure intentions, clear understanding, and active habits of body and mind, were all indispensable,"† was thought to require too much: and on the same grounds that unlimited monarchy is condemned as a system of government, because all sovereigns are not equally perfect, ryotwar was deemed an inexpedient system of revenue management, because all collectors are not gifted with the rare qualifications which it requires. The question was, not what was theoretically, but what was practically best. A settled system of revenue administration was to be adopted which was to be conducted not by a selected few, but by men of all talents and abilities; and it was thought that a Collector, even of the greatest attainments, with numerous other avocations, would find it a sufficiently arduous task to apportion a just assessment on each of the many villages within its jurisdiction, without descending to the difficult and arduous details of apportioning it on each field.

284. It was also conceived, that the assessment upon the people would be much less liable to inequality when fixed upon the entire lands of the village, and left to be distributed by the people themselves, according to their established rights, individual interests, and local information, than when the Government hired temporary servants to determine in perpetuity the maximum of their demand on each field, the value of which is liable to perpetual variation, from the different hands into which it may fall, the degree of culture or neglect it may consequently receive, and from the corruption and fraud which would influence the assessment on it; and it seemed obvious that an assessment proceeding from villages to fields, from the aggregate to the detail, was less

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* See Fifth Report. † Ibid.

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less open to error than one proceeding from fields to villages, or from the detail to the aggregate.

285. It was apprehended by some, that where the collective body of the Ryots would not consent to the assessment fixed by the Collector on the village, and it became consequently requisite to enter into a settlement with the head only of the village, he would exercise over the inferior Ryots all sorts of oppression; but it was conceived that his petty tyrannies could never equal those to which the Ryot was liable from the more powerful Tehsildar. On the contrary, it was thought that his more intimate acquaintance with the affairs of the village, his superior knowledge of all its localities, his fellow-feeling for his unfortunate brethren, the assistance and forbearance which he knew when and how to afford to each Ryot much better than the Tehsildar, the interest he possessed in supporting his popularity among the village community by a system of conciliation, and above all, his entire dependence on the Ryots themselves to enable him to fulfil his engagements, would render him a much more acceptable superior to them, than the Collector's severe and authoritative deputy, connected with the Ryot by no ties of dependence, friendship, or fellow-feeling, and dependent for all his prospects in life chiefly on the state of his treasury and the precision of his collections.

286. The village settlement, however, though it commenced by fixing the assessment, on each village and making over the lands to the people collectively, or to the head of the village, expressly contemplated its gradual subdivision and distribution, not indeed upon each field, but upon the entire lands of each Ryot; and consequently the gradual conversion of the collective into an individual settlement, wherever the interests of the village community would admit of this change. One of the chief advantages of the ryotwar system was thus engrafted on the village settlement; but the measure was not to be universally or immediately introduced. The people were not to be constrained to adopt an arrangement, which, however abstractedly expedient, was in a great number of the provinces at variance with the landed tenures, the ancient institutions, and the circumstances of the inhabitants. It was hoped that as their means improved the obstacles to this arrangement would be overcome, and accordingly it was to be rather promoted than introduced by the Collectors.

287. The judgment which has been pronounced in England against the village system, of which the outline is given above, is founded on a very partial and unfavourable view of its results; for it does not appear that the authorities at home had, at the time when that judgment was passed, any information before them respecting any other portion of it than its commencement, the triennial settlement. It is hoped that the reports which have since been forwarded, in elucidation of the effects of the decennial settlement, will enable them to form a more correct opinion of the tendency of the village system.

288. Nothing, however, that has been urged at home, appears to contravene any of the fundamental principles of the village system. The whole of the evils arising from the triennial settlement, or which have been attributed to it, may distinctly be traced, not to its intrinsic principles, but to its over-assessment, which it must be allowed has been justly condemned; for it was nearly every where a mere rack-rent. Under the pressing orders received from England, about that period, requiring from this country a surplus revenue of a million sterling, accompanied by a threat from the Honourable Court of Directors to take the revision of the establishments into their own hands, not only was the most rigid economy enforced in all departments of the state, but the triennial settlement of each village where the ryotwar system had existed was too generally determined with "reference to the payments under the survey "rent;" in other words, with reference to the collections under the ryotwar system, when all was taken from the people that they were *able* to pay.* The over-assessment during this period, therefore, arose from the triennial settlement having, in a great degree, been founded upon the fallacious data of the ryotwar collections; and if any inference is to be drawn from this circumstance, it is one against the ryotwar, not against the village settlement.

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* See Report of the Board of Revenue to Government, dated 25th April 1808.

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289. This practical error, with some others of a similar nature which had inadvertently crept into the triennial settlement, and are attributable entirely to a deviation from its principles, was in general avoided in the decennial settlement, which, as embracing a longer period and a greater vicissitude of seasons, is the standard by which a fair judgment may be formed of the result of the village system.

290. To take a complete review of the result of this settlement would extend these already voluminous proceedings to too great a length. Referring therefore for particular information to the late reports of the Board on this subject, it will here be sufficient briefly to state, that although this system has not been equally successful in every district, yet even where (as in Bellary) it has been the least so, the Collectors are unanimous in opinion that it has most materially improved the condition of the great agricultural population of the country, and that it is the great body of the Ryots, and not the mere parties with whom the settlement was concluded, who have chiefly benefited by the village settlement. The ryotwar teerwas have nearly every where been greatly reduced, and instead of the head Ryots oppressing their inferiors, most of the Collectors have been obliged to prop their weakened authority by that of their Tehsildars. This, without any material exception, is the universal language of all their reports, and it is a result which may be confidently offered as conclusive evidence that the system has generally answered the expectations of those by whom it was introduced. But where the settlement has been best conducted, as in Cuddapah and the northern division of Arcot, a picture of prosperity is drawn, of which the parallel may in vain be sought for throughout the revenue records of this presidency.

291. That the village settlement did not embrace as many of the Ryots as were competent to become parties to it, may be seen on reference to the detailed reports of the Board; but this is to be attributed to the situation to which most had been previously reduced, and to their unwillingness to enter into renewed contracts. But in Tanjore upwards of sixty-six thousand persons were immediate parties to the settlement; and the number of Ryots in Tinnevelly and the northern division of Arcot, who by degrees became indirectly parties to it, fully shews that the system not only professed, but actually tended gradually to convert the collective gramwar or village settlement into an individual ryotwar, free of all the evils arising from permanent field money assessments* incapable of being permanent, and from compulsion; and if similar results were not produced in other districts, it was because the village system tended rather gradually to promote this change than suddenly to introduce it, and that the system had no sooner commenced its operation than orders were received from England to abandon it altogether.

New Ryotwar Settlement.

292. The Board refrain from entering into any further remarks on the subject of the village settlement. The object of this minute is not to advocate any particular system of revenue administration, all further discussion on that point being, for the present at least, precluded by the orders lately received from England, for reverting generally to annual ryotwar settlements. The sole object of this minute has been to condense, for the use of the Collectors generally, such scattered information as the Records of the Board afford, respecting the nature of the landed tenures of the country, and the principles and effects of the different revenue systems hitherto pursued, in order thereby to afford to each of the local revenue officers the means of taking advantage of the information and experience of former Collectors, to warn them against the errors committed either in their own or in the neighbouring districts, and consequently to promote and facilitate such a modified and improved annual ryotwar settlement, as may meet the expectations and obtain the approbation of the authorities at home.

293. The correspondence with Government, which has already been circulated to the Collectors, will have shewn that the ryotwar system now to be introduced, though founded on that which formerly prevailed, differs from it

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* See Colonel Munro's examination before the House of Commons, in which the ryotwar plan of revenue is described as a permanent system, so far as regards the lands already assessed.

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in several points of essential importance. The Board will accordingly proceed to close this already too voluminous paper, by calling the attention of the Collectors generally to a few remarks on the chief points of difference between the two systems.

294. In the first place, it is distinctly to be understood that any compulsion or restraint on the free labour of the Ryot, which may have been exercised under the former ryotwar system, is most expressly forbidden under the settlement now to be introduced; and as its continuance is chiefly to be apprehended on the part of the native revenue officers, Collectors will consider it to be their particular duty specially to warn them against all improper assumption of power, or the exercise of undue influence in the settlement or collection of the revenue. For this purpose, it may be proper fully to explain to them that they are no longer at liberty to employ those arts known by the denomination of *sumjaish*, or any other threats, as the engagements between the Government and the Ryot must now on both sides be entirely voluntary. The restraint exercised under the former ryotwar system was not the less dangerous from its never having been openly avowed, and it will be the duty of Collectors to ascertain from the Ryots themselves that they are not deceived as to the conduct of their native servants in this respect.

295. The Board have considered this caution to be the more requisite, because the whole of the Revenue officers have lately been armed with the additional authority of the magisterial department; and the Collectors will therefore not only themselves be held responsible that they keep their revenue duties distinct and separate from those of the Magistrate, but that they see that their native servants do so likewise.

296. The Board are aware that it may be urged, that if free labour is to be continued to the Ryots under the new settlement, the revenues will materially suffer, because they will give up "all the bad, and keep all the good land "which they occupy," throw up the highly assessed fields, and retain those only which are lowly assessed. The Board will be prepared to listen with attention to any suggestions which it may be in the power of the different Collectors to offer, and to sanction any remedies that they may be able to devise, with the view of preventing an evil which never could have arisen, had the former ryotwar system, including the survey, been founded on just and correct principles; but it must be clearly understood, that the revenue is to continue as at present subordinate to justice, that freedom of labour to the Ryots is by the Court or Directors themselves declared to be the basis of the new settlement, and that therefore no restraint whatever, inconsistent with it, can be imposed upon them.

297. The new settlement also differs from that which formerly prevailed, in another essential point. Instead of denying the existence of all private property in the lands on this side of the Peninsula, it expressly acknowledges that property to exist in most of the provinces, to a greater or less extent; and as it is no less the desire of the Honourable Court of Directors than that of the Government and the Board, to uphold private rights, it will be the duty of Collectors specially to guard against any infraction of the landed tenures of the country. The attention of the Collectors in Dindigul, Madura, and the two divisions of Arcot, is accordingly particularly called to the necessity of revising the former ryotwar surveys of their respective districts, with the view of ascertaining how far they interfered with the established rights of the Meerassidars, and how far the restoration of these rights is now practicable. It is evident not only that the marahs, tondoo-warum, and other privileges of the Meerassidars, were very generally incorporated with the land revenue in these districts, but that in many places their grama-mauniums were resumed, and it would appear that where the pasung-carei tenure existed, the ryotwar survey in many villages, particularly in the southern division of Arcot, instead of assessing each field and leaving the Meerassidars to cast lots as usual for the occupation of them, made over particular fields to particular individuals, thereby forcibly converting the pasung into the arudi-carei tenure; and as many of the individuals thus admitted to the immediate occupation of the land appear to have been Pyacarries, the rights of the Meerassidars were likewise thereby materially infringed.

298. All

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298. All Collectors, therefore, those in the Tamil provinces in particular, will be careful to avoid errors of a similar nature. They will perceive, that in order to "preserve the rights of the Meerassidars, Oolcoodies, and Cadeems, "from the infraction in favour of their inferior tenants, the Pyacarries, which "by admitting both on a footing of equality was the cause of a just ground of "complaint under the former ryotwar system," the Board proposed to Government that the Collectors should be forbidden "to admit any persons to "enter into engagements with the officers of Government under the ryotwar "system, who are not by hereditary or prescriptive right entitled to pay their "dues directly to the Circar." The Government, in reply, have stated that "the ryotwar settlement should not be attended with any infraction of the "rights of the Meerassidars or others in the soil; but that further than that "object may require, it does not appear necessary to preclude Collectors "from entering into agreements with Ryots who may not hitherto have paid "revenue direct to Government." Now the Board apprehend that, in the Tamil provinces in particular, and even elsewhere, the admission of Pyacarries to a direct settlement with the Government will in general be found to be an infraction of the rights of the Meerassidars or Cadeems; but on this important subject it is their intention to address the Collectors separately.

299. The proposed settlement also differs from the former ryotwar, as regards the rates of teerwa, or the maximum assessment on each field. From what has been stated in the former part of this minute, there can be no doubt that these in general were excessive, and greatly beyond the resources of the people; the necessity of revising them has therefore been universally admitted. In the Ceded Districts, where they were best established, Mr. Chaplin has admitted, and Colonel Munro himself has lately urged the expediency of reducing them. The Government have repeatedly recorded their conviction, that to keep up the teerwas will not keep up, but depress the revenue; and in their late orders they have desired that "the rate of assessment" "may be "such as is" calculated to give "encouragement to agricultural industry, and "thereby promote the general prosperity of the country."

300. The review which has been taken of the different revenue systems hitherto pursued will shew, that in all the chief error has been over-assessment. The zemindarry, the mootahdarry, the ryotwar, and the gramwar or village settlement, has each partially failed from this cause, but in none is over-assessment so mischievous as under the ryotwar system. In the zemindarry settlement over-assessment may ruin the extravagant representative of an ancient family, or the speculative newly created Mootahdar. Under the village system it may affect such of the inhabitants as become immediate parties to the settlement; but under the ryotwar system it reaches every cultivator, absorbs the very sources whence all revenue flows, and strikes at once at the roots of prosperity.

301. Over-assessment, also, is not only more mischievous in its effects under ryotwar, but more likely to occur under that system than under any other; for the assessment under it has hitherto been founded, not as in the zemindarry and village settlements, on the firm basis of past actual collections, but on an estimate of value, with reference rather to extent and soil than to produce, which in this country is affected more by irrigation and price than either by the nature or the extent of the land.

302. The Board, therefore, desire to impress upon the minds of the Collectors the vast importance of guarding against an evil, which even the most able ryotwar Collectors have not escaped. It seems chiefly to have originated from the circumstance of the settlement being founded on exaggerated measurement, vague estimates of the probable productive quality of the soil, and exorbitant prices, and above all, from its having proceeded from details to the aggregate, and not from the aggregate to details.

303. The authority to modify the teerwas, granted to the Collectors of those districts in which a field assessment was established by the Ryotwar survey, will, it is hoped, enable them to remedy the evil in question; and the errors into which former Collectors have fallen in this respect should be a beacon to guard those Collectors about to introduce this system for the first time into their

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their districts, against a step so fatal to the system, and so pregnant with ruin to the great agricultural population of the country.

304. In converting the (warum or paloo) assessment in kind into a money assessment on each field (teerwa), the Collectors will perceive that the Government approve of the directions contained in the Board's circular letter of the 22d May (paragraph 2), which assimilates to the seventh rule proposed by Mr. Ellis, in his letter of the 25th June. The Collectors, with reference thereto as well as to the survey of a village, which most of them will soon have completed, are required maturely to consider and report whether a survey or measurement of the land, as described by Colonel Munro, is in their opinion necessary to introduce a field money assessment; or whether it would not be preferable to found it on the village accounts of average actual produce and selling prices, for a series of years past, on a known extent of land, rather than upon actual measurement and estimates of the productive quality of each field.

305. Whatever may be their opinion, or the final orders to be issued by Government on this point, experience has shewn that before assessing each cultivated field, it would be preferable to determine, in the aggregate, the maximum Government demand upon the whole arable lands under cultivation in the village, and that this aggregate should not exceed the average past collections from the village for former years. The aggregate demand on the cultivated lands being thus determined, it may then easily be distributed upon the fields in detail, in proportion to their productive quality, as shewn by the village accounts; the arable lands not under cultivation may then be separately assessed, according to their average produce, as shewn by the former accounts of the village, and the waste may be assessed hereafter, according to such further general orders as may be issued on that subject.

306. There is only one point more in which the new ryotwar settlement differs from that which formerly obtained, to which the Board deem it necessary to call the particular attention of the Collectors, viz. that no extra assessment to the extent of ten per cent. is to be made on the more fortunate or illustrious Ryot, in order to compensate the Government for the failure of the more extravagant or unfortunate. This rule formed one of the fundamental principles of the former ryotwar system, and it has recently been urged by Colonel Munro to the Government as requisite for the support of the settlement now to be generally introduced. In forwarding the letter in which this recommendation is contained, the Board observe that the Government have taken no notice of it; and it is so repugnant to every principle of justice, has been so strongly condemned by the highest authority in England, and is so subversive of every right deliberately conferred upon the people by the judicial code, to the maintenance of which the faith of the Government is solemnly pledged, that the Board feel satisfied an enactment of this description will never receive the sanction of their authority.

307. The Collectors, in entering on the new settlement, should ever recollect that the great object in view is not immediately, but by degrees, to substitute the ryotwarry of the western coast for the old Carnatic and Ceded Dictrict ryotwarry: not to create but to restore landed property, gradually to convert the bad farms of the Tamil country into good estates, and the land-*holders* into land-*owners;* and where, as in the Ceded Districts, private property in the land does not exist, and the Court of Directors have declared their determination to stand forth as the landlords of the soil, the Collectors must bear in mind that they desire to be liberal landlords, not avaricious farmers of the land; that the Ryot in that part of the country is therefore gradually to be raised from the condition of a mere labourer to that of a farmer; that he is no longer to be made to till the ground for the Government, but to be left to plough it for himself; and that the Government renounce the principle of taking from him all that he is able to pay, and desire now only to receive a fair revenue from the land he cultivates.

308. In conclusion, the Board deem it their duty to call upon each Collector zealously to unite with them in promoting the early and successful introduction into his district of the modified ryotwar settlement above described, so much

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desired by the Honourable Court of Directors. Impressed with the momentous interest involved in the introduction of this new settlement, and with the great responsibility incurred under a system, where so much depends on the acquirements and talents of the local officers, it is expected that each within his sphere will exert them to the utmost, in the service of the Government and the people; and as it is the intention of the Board to ascertain on the spot the manner in which these orders are carried into effect by each Collector, they are willing to hope that their subordinate officers will enable them to satisfy the Government, both here and in England, that their recommendations in their favour continue deserving of a favourable consideration.

(Signed) A. D. CAMPBELL,
Secretary.

EXTRACT PROCEEDINGS *of the* BOARD *of* REVENUE, *The* 28*th May* 1818.

To the President and Members of the Board of Revenue, Fort St. George.

GENTLEMEN:

Mr. Grœme's Report, 31 March 1818.

Par. 1. I have the honour to transmit the following statements, explanatory of the settlements of the revenues of the northern division of Arcot in fusily 1225 (or 1815-16) and fusily 1226 (or 1816-17).

A. General statement of the revenues or jummabundy and kistbundy for fusily 1225.

B. Comparative statement of the revenues between fusilies 1224 and 1225.

C. General statement of the revenues or jummabundy and kistbundy for fusily 1226.

D. Comparative statement of the revenues between fusilies 1225 and 1226.

2. But previously to entering into the causes of increase and decrease in these particular fusilies, I beg to submit explanations of the discrepancies in my different jummabundy statements, which were pointed out in the proceedings of the Board of the 16th November 1815, prefacing them with the general observation, that the statements which, in the first instance, I transmitted for the expected revenues of the future fusilies of the decennial lease, necessarily differed in many cases from the statements which were subsequently prepared for the then current years, as many items of revenue were subject to change, and at first could only be estimated. The sornathayum or pullaputtada, for instance, which is settled annually, and many gardens and orchards, which were rented by the year, or for a certain term not exactly corresponding with the general term of the decennial settlement.

3. "The Board observe, that in making a comparison of the decennial "settlement with the settlement of fusily 1220, I have stated the decrease in "the decennial settlement to be Star Pagodas 54,170 39 70 (vide report, 25th "August 1812, paragraph 3), while they are of opinion, the real difference "is Star Pagodas 53,739 27 54."*

4. The Board's supposition, that the real difference between the average decennial settlement and the settlement of fusily 1220, was only Star Pagodas 53,739 27 54, instead of Star Pagodas 54,170 39 70, is perfectly correct. The mistake appears to have originated in a sum of Star Pagodas 431 12 20, increase in the ryotwar rent of the suttavaid talook not having been deducted from the deficiency.

5. "The Board observe, that in the 25th paragraph of my report of the "25th August 1812, I stated the remission which had been granted to amount "to Star Pagodas 57,708 33 73, but that upon what the remissions had been "calculated was not clearly explained, whether upon the amount of the "average of the triennial lease settlement, or upon the amount of the "settlement of the last year of that lease. That to the Board it appeared that "the amount of the seven years' average collections, Star Pagodas 5,83,775 5 50, "had

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* Vide paragraph 19 of the Board's proceedings of 16th November 1815.

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" had been assumed as the regulating point in the formation of the decennial " settlement, and that the difference between the amount of this seven years' " average and the amount of the settlement for fusily 1220, being Star Pagodas " 57,945 4 17, had been considered a remission, viz.

" Settlement of fusily 1220	6,41,720 9 67
" Average of seven years	5,83,775 5 50
" Difference	57,945 4 17"*

6. Though in forming the decennial settlement I was guided by a general view of the average collections of the years, from fusily 1211 to fusily 1217 (as stated in the fourth paragraph of my report of 25th August 1812), and considered any excess above that average to be a good cause for a permanent reduction or remission, yet in drawing the comparison in the 25th paragraph of that report, I only meant to point out how far the positive remissions in some villages (not taking credit for items of increase in others) made the decennial settlement fall short of the settlement of fusily 1220, the last year of the triennial lease, viz.

The positive remissions in some villages below the settlement of fusily 1220, were accordingly	57,708 33 73
The items of increase being deducted, as well for village as ryotwar rent	3,969 6 20
Would leave a difference of	53,739 27 53

7. " The Board observe,† that in columns 54 and 55, No. 2, enclosure in " my report of the 25th August 1812, the decrease and shrayum are respec- " tively entered at Star Pagodas 54,170 39 74, and Pagodas 78,377 42, 62, " making together the sum total of Star Pagodas 132,548 37 56: that the " proportions there stated are, however, apparently incorrect, the 'shrayum' " being stated, both in the report and in column 41 of Statement No. 2, at " Pagodas 78,809 10 2, viz.

" Shrayum	78,809 10 2
" Decrease	53,739 27 54
" Total..............	1,32,548 37 56"

8. The shrayum is correctly stated in the report, and in column 41 of Statement No. 2, at Star Pagodas 78,809 10 2.

9. The different amount of Star Pagodas 78,377 42 62, stated in column 55, arose from the mode of making the comparison between fusily 1221 and fusily 1220, that is between columns 22 and 44.

10. From column 49 to column 60 is a babwar comparison (that is, a comparison by items), and it has been customary to shew the net, not the gross increase or decrease in every item: for instance, under the land revenue an increase as well as a decrease could not be shewn at the same time. The actual cause of difference is this. In suttavaid there was a remission in fusily 1221, under the head of shrayum, to the amount of Star Pagodas 673 31 15: there was also an increase in land revenue in the same talook of Star Pagodas 431 12 20. In carrying on the comparison between these two fusilies, the difference only between these two sums, viz. Star Pagodas 242 18 73, is brought to the head of shrayum in column 55. If the whole remission under the head of shrayum had been added, instead of the remaining balance, then the total of column 55 would have been equal to the total of column 41, or Star Pagodas 78,809 10 2.

11. " The Board observe,‡ that the settlement of the land revenue, as " stated in my reports of 19th March and 30th December 1814, and 18th " October 1815, differs from that specified in paragraph 2 of my report of " the 25th August 1812 (or fusily 1221) on the decennial settlement, viz.

" Land

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* Vide paragraph 20 of the Board's proceedings of 16th November 1815.

† Vide marginal note of paragraph 56 of the Board's proceedings of 16th November 1815.

‡ Vide paragraph 64 and 65 of the Board's proceedings of the 16th November 1815.

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	Fusily 1222.			Fusily 1223.			Fusily 1224.		
	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.
" Land revenue, as taken " from my reports of 19th " March and 30th Decem- " ber 1814, and 5th Octo- " ber 1815	5,89,814	9	10	5,96,244	6	8	5,98,245	1	6
" Land revenue as entered in " the second paragraph of " my report of 25th August " 1812	5,89,413	28	68	5,94,904	16	36	5,96,956	12	26
" Excess	400	25	22	1,339	34	52	1,288	33	60

12. When I transmitted my report to the Board of 25th August 1812, it was necessary to enter a number of items upon estimate for the year to come; that is, the pullapattada and the rent of gardens and groves, which not being settled for the whole period of the decennial lease were uncertain in their amount. I subjoin the particulars.

Fusily 1222.

	St. Pags.	F.	C.
The actual amount of pullapattada of fusily 1222 exceeded that estimated in	377	14	2
The amount rent of palmira trees exceeded that estimated in	17	11	20
The amount rent of a garden of the wandawash talook, rented in fusliy 1222, which used formerly to be carried to extra revenue, was this year brought under the head of regular land revenue	6	0	0
	400	25	22
This being added to	5,89,413	28	68
Makes it equal to	5,89,814	9	10

Fusily 1223.

	St. Pags.	F.	C.
The Ambee village, an enaum of the late Toleesinga Pillay, was resumed in fusily 1222, and the collections in that year carried to sevoy jumma, or extra revenue, but the collections of the subsequent year fusily 1223 were brought to the head of regular land revenue	857	39	22
The amount rent of palmira trees of fusily 1223 exceeded the estimated in	107	11	20
The amount pallapattada of fusily 1223 exceeded that estimated in	368	29	10
The amount rent of a garden in the wundawash talook, not included in the jummabundy of fusily 1221, as above stated	6	0	0
	1,339	34	52
This being added to	5,94,904	16	36
Makes it equal to	5,96,244	6	8

Fusily 1224.

	St. Pags.	F.	C.
The amount rent of the Ambee village of Toleesinga Pillay, as above stated	857	39	22
The amount rent of palmira trees in fusily 1224 exceeded that estimated in	109	11	20
Carried over	967	5	42

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				St. Pags.	F.	C.
Brought over				967	5	42
The amount pallapattada in fusily 1224 exceeded that estimated in				82	12	46
Under conditions entered into at the time, an additional revenue was derived from an excess of land brought into cultivation in the fusily in the avelaul village of the tirputty talook, by means of a new watercourse dug at the expense of Government	30	0	0			
Do. do. in the cupaloor village of the poloor talook, by means of a new tank, built by do	70	0	0			
				100	0	0
Collections made this fusily, under the head of cawelly, from the jaghiredar of the enaum village of Calleput in the Suttaid talook, it having appeared that the grant of the Madras government, by which he holds his jaghire, expressly excluded his right to cawelly, the amount was				150	0	0
There was increase in the rent of certain gardens, viz.						
In the wundawash talook	6	0	0			
In the suttavaid do	5	0	0			
				11	0	0
Total				1,310	18	8
Deduct the amount of lands occupied by sepoys at Vellore	16	29	28			
Do. land added to the gardens rented by Ally Neurez Khan	5	0	0			
				21	29	28
Net increase in fusily 1224				1,288	33	60
This being added to				5,96,956	12	26
Makes it equal to				5,98,245	1	6

13. " The Board observe,* the enclosure A, accompanying my report of " the 18th October 1815, differs from the similar statement forwarded with " my letter of the 25th August 1812, by stating the number of mowza at " 2,882, instead of 2,881, which apparently arises from the village enjoyed by " Toleesinga Pillay not having lapsed to Government until fusily 1223. That " these accounts further differ in the number of muzras being stated in the " report of the 18th October 1815 at 1474, and in that of the 25th August " 1812 at 1453."

14. The difference of the one mowza arises, as the Board suppose, from the resumption of the ambee village.

15. The addition of muzras is owing to that number having been newly formed since the commencement of the decennial settlement, viz.

In the Chittoor talook	4	muzras.
In the Tirvullum do	8	do.
In the Sutgud	9	do.
Total	21	

16. " The Board observe,† that in my report on fusily 1222, the number of " villages sub-rented is entered at 503, the rent of which is stated to bear a " proportion of forty-six per cent. to the amount of the whole settlement. " The remaining aumanee villages are entered at 1,890, and adding 107 for " the suttavaid talook, the total number of villages amount to 2,500, as stated " in the jummabundy both for fusily 1221 and 1222. But that, in my " subsequent reports for fusilies 1223 and 1224, the number of Circar villages, " *exclusive* of *suttavaid*, is augmented to 2,604, partly by substituting as in " Chittoor the number of pottahs for the number of villages, partly by other " alterations,

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* Vide marginal note of paragraph 68 of the Board's proceedings of 16th November 1815.

† Vide paragraph 107 of the Board's proceedings of the 16th November 1815.

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" alterations; the cause of which the Board are entirely at a loss to conjecture; " and the settlements for fusilies 1223 and 1224 are stated at Pagodas " 4,81,664 38 25, and Pagodas 4,83,626 41 32 respectively: sums totally " different from those entered in the sixty-fourth paragraph of the Board's pro" ceedings of the 16th November 1815, and not to be found in any of the " jummabundy statements for these two years."

17. In the statements connected with my reports on the settlements of fusilies 1221 and 1222, the number of mouzas or principal villages only were entered. This amounted, in the whole collectorate, to 2,500.

18. In the reports on fusily 1223 and fusily 1224, a number of muzras or dependent villages, which since the commencement of the decennial settlement have been transferred out of the mouzas to separate renters, who have become directly responsible to the Circar, have been included, so as erroneously to swell the number of villages. The number of muzras is 1,474 in the whole of the districts. The only mode of rendering the information clear is by taking the whole number of mouzas at 2,501, and the number of muzras at 1,474 for all the four fusilies. But it does not seem necessary, at this moment, to ascertain and distinguish the mouzas from the muzras in the different columns of the statements.

19. The statements of the revenues of fusilies 1223 and 1224, which exhibit Star Pagodas 4,81,664 38 25 for fusily 1223, and Star Pagodas 4,83,626 41 32 for fusily 1224, are perfectly correct, as far as they bear upon the points which they were intended to elucidate. Their aim was to shew in what manner the renters had managed the villages they had in rent from Government. These partial statements were not meant to detail all the branches and amount of revenue receivable from the districts, and were not, therefore, prepared to correspond with the general jummabundy statement, which was to comprehend every particular.

20. The subjoined is an abstract of the settlement of fusily 1225 compared with that of fusily 1224.

	Fusily 1224.			Fusily 1225.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land revenue	4,77,897	17	70	4,78,955	3	42	1,057	30	52	—	—	—
Abkarry..........	20,727	28	21	22,471	16	9	1,743	32	68	—	—	—
Customs	38,247	3	24	42,072	20	3	3,825	16	59	—	—	—
Small farms and licenses	6,434	21	—	6,161	21	—	—	—	—	273	—	—
Triputty offerings	41,389	37	50	64,337	9	6	22,947	16	36	—	—	—
Peshcush	1,20,347	28	16	1,20,347	28	16	—	—	—	—	—	—
Total...	7,05,044	1	21	7,34,345	7	76	29,574	6	55	273	—	—

21. The rains of fusily 1225, though rather late for the better kinds of poonjee crops, were extremely favourable for the inferior species of dry grain; and the regular north-east monsoon, though in most places it was more abundant and favourable than it had been for many years for the nunjah cultivation, was not, however, equal throughout the districts.

22. The items of increase or decrease, which are of consequence enough to remark, are the following.

Of Increase.

23. A shrayum, or progressive rise in the land revenue, which was stipulated for in the original terms of the decennial settlement. Though the amount of shrayum was sanctioned to be reduced which remained uncollected, yet by a modification of the original intention the reduction was made in many cases

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not in the villages in which the shrayum was first placed, but in others, whose circumstances rendered a reduction more necessary. This accounts for the shrayum still being exhibited as an increase. It this year exceeds what it did last year by Star Pagodas 943 29 50.

24. There has been an increase in the pullapattada, or tax upon houses, of Star Pagodas 387 38 40.

25. An increase is also shewn in the rent of cavilly lands of the resumed jaghire villages of Koopum and Shynaverum; Suntanghe, Colatoor, and Vunirmbauk, being now brought to regular account, which formerly used to be carried to sevoy jumma, or extra revenue, amounting to Star Pagodas 130 11 9.

26. In the abkarry from the offers for the arrack farm having been higher, there was an increase of Star Pagodas 1,743 32 68.

27. In the sayer, from the increased importation of certain articles, but principally beetle-nut from the Mysore, Star Pagodas 4,340 18 29.

28. The triputty offerings have always been fluctuating, the amount depending entirely upon the number and description of pilgrims. The fair increase this year has been 8,383 42 54.

29. But the accounts bear a further nominal increase, from the gold and silver ingots and ornaments sent to the Presidency not having been melted down or sold, and their value ascertained in time to bring to the account of the years to which they belonged. This amounts to Star Pagodas 14,563 18 62.

Of Decrease.

30. A certain sum arises from shrayum: it exceeds what fell upon last year by Star Pagodas 274 9 71.

31. Lands have been granted for the erection of charity choultries under the sanction of Government, to the amount of Star Pagodas 133 21 35.

32. Two and a half additional cawnies of lands have been transferred to Soobadar Mahomed Surwar, to complete the grant of forty cawnies ordered by Government, under date 2d December 1806, his land having been found on re-measurement to be deficient in this quantity. The amount rent is Star Pagodas 20 24 8.

33. A garden in the mundial village of the Arcot talook was granted to Meer Mohamed Ally, late Tehsildar of Arcot, for his good conduct in the situation, under the sanction of Government, the rent of which was Star Pagodas 11 5 44.

34. Under farms and licenses there has been a decrease in the barber's farm at Terputty, of Star Pagodas 298.

35. And there are some articles under sayer imported in less quantity than before, which occasioned a decrease of Star Pagodas 415 1 56.

36. The subjoined is an abstract of the settlement of fusily 1226, compared with that of fusily 1225.

	Fusily 1225.			Fusily 1226.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land revenue	4,79,003	24	53	4,82,104	26	53	3,101	2	—	—	—	—
Abkarry..........	22,471	16	9	22,312	25	57	—	—	—	158	35	32
Customs..........	42,072	20	3	40,811	2	45	—	—	—	1,261	17	38
Small farms and licenses.......	6,161	12	—	6,493	21	—	332	—	—	—	—	—
Triputty offerings	64,337	9	6	47,220	33	1	—	—	—	17,116	21	5
Peshcush.........	1,20,299	7	5	1,20,299	7	5	—	—	—	—	—	—
Total...	7,34,345	7	76	7,19,241	26	1	3,433	2	—	18,536	28	75

37. The

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37. The rains of fusily 1226 were scanty, and the season altogether was rather unfavourable, more particularly in the southern districts.

38. The items of increase which have occurred in fusily 1226, are Star Pagodas 929 22 11, from shrayum, or the progressive rise stipulated for this year at the commencement of the lease, of Star Pagodas 212 27 60 in pullaputtada or somathayum, and of Star Pagodas 7,994 19 75 from the jaghires of Satumpauk Samatanghee Daisoor Magurla and Kotnaree Koopum, held under life-grants of this Government, which upon the demise of the incumbents have been resumed.

39. Within the districts lying to the north of the Palar, all the jaghires were surveyed and assessed in fusily 1215 in common with the Circar villages: in making the settlement, therefore, for fusily 1226, for the villages attached to these jaghires which are so situated, the survey rent of fusily 1215 was applied to the actual state of cultivation in fusily 1226, and in consequence of the advanced period of the season at the resumption the villages were generally made over to the head men, at the aggregate amount which thus resulted.

40. In the villages belonging to the south of the Palar, the rate of assessment upon each field was determined by an investigation of the average actual collections for ten or any other number of preceding years, and this rate was applied to the real extent of cultivation.

41. In the Satumpauk jaghire the villages of Satumpauk, Poondee, Tirmulcharry, Goodeemulloor, Unandalay, Kuddapatangul, Kuttayerry, Yadayentangul, Poonapantangul, Oopuruntangul, and Moonjeewaick, are to the north, and the villages of Vuloonoor, Yeshanoor, Koodoodee, Ladavurum, and Poodoopaudy, to the south; both descriptions of settlement, therefore, were made, that founded upon the survey rent of fusily 1215, and that bearing reference to the average collections of preceding years.

42. Samatanghee was settled by the rent of fusily 1215 alone.

43. Daisoor comprises the six villages of Daisoor, Pulkumpoondy, Purvatumpoondy, Peragumpootoor, Torakul, and Shusmungalum. The Jaghiredar had fixed rates of assessment upon the nunjee and poonjee lands, founded upon the average revenues of five years. The cultivation of fusily 1226 was conducted under the pledge of these rates, which upon the resumption of the jaghire were confirmed and allowed to continue at least for fusily 1226, that is, his rates of assessment, which varied according to the quality and supposed capability of each field, were applied to the actual extent of cultivation.

44. Kotmaree Coopum was settled by the assessment of the survey rent of fusily 1215 upon the land cultivated.

45. The jaghire of Magurlah comprehends the villages of Kurragherry, Magurlah, and Bungarum. The offer of the head-men for Kurragherry not being equal to the estimate formed of it, the survey rent of fusily 1215 was levied upon the lands actually cultivated, and the settlement made with the Ryots individually. The other two villages of Magurlah and Bungarum were rented out to the heads of villages from fusily 1226 to fusily 1230 inclusive. The average collections of these two villages in ten years (viz. from fusily 1214 to fusily 1223) amounted to Star Pagodas 787 8 52, and the settlement from fusily 1226 to fusily 1230 was made at Star Pagodas 853 16 7 per annum.

46. The average collections of all the resumed jaghires, from fusily 1211 to fusily 1217 (with the exception of the jaghires of Daisoor and Kotamaree Coopum, from fusily 1216 to fusily 1225, and the villages of Bungarum and Magurlah, from fusily 1214 to fusily 1223) amounted to Star Pagodas 10,887 5 49.

47. The actual settlement of fusily 1226 (including what was previously to the assumption collected by the Jaghiredar) owing to the badness of the season and the advanced period when these jaghires were resumed, is	8,601	42	2
Less twenty-one per cent. or ....Star Pagodas	2,285	8	47

48. The

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48. The revenues of fusily 1226 have suffered a decrease chiefly under the heads of "shrayum," or a reduction under the sanction of the Board and of Government of the assessment in villages which were allowed a temporary abatement in fusily 1221, the first year of the lease, on account of the badness of the season, on condition of their paying it in the subsequent years of the lease. The whole reduction in this year on this account is much greater; but the difference between the reduction this and the last fusily is Star Pagodas 435 27.

49. Other villages, whose particular circumstances rendered it more necessary that they should benefit by the sanctioned remission of the superinduction of fusily 1221, have been reduced to the extent of Star Pagodas 5,355.

50. I transmit a statement,* shewing the villages in which a reduction has been made in the past and future years of the lease on account of their circumstances, though the shrayum did not originally fall upon them; and another statement, containing the villages to which the shrayum was originally attached, and in which a reduction has been made for the future, or the balances of shrayum outstanding, on the 31st January 1817, have been remitted.

51. Certain lands and gardens, formerly in possession of the Jaghiredar of Chittoor, have been restored to the sons of Diller Jung, by order of Government, to the amount of Star Pagodas 166 18 31.

52. The offers for the arrack farm have been less this year by Star Pagodas 1,125 35 32.

53. The sayer has also sustained a decrease in the single item of beetlenut, in consequence of the diminished importation, to the amount of Star Pagodas 3,189 30 64.

54. The triputty offerings have fallen off, from there having been a smaller number of pilgrims, but by far the greater proportion of the apparent decrease is owing to the accounts of the revenue of fusily 1225 having received an addition in sums properly belonging to preceding years, which were late in bringing to credit, from their not having been earlier accounted for by the mint, Star Pagodas 17,116 21 5.

Sig. orig.

55. I beg to refer to the following statements of fusilies 1225 and 1226, to shew the extent to which the renters have sub-rented their villages, the advantage they have derived from the renting system, the degree in which the property of the renters and the under-tenants has been affected by the necessity of distraint, and the balance of the rent which remains unrealized.

56. From the above and other similar statements before furnished for the different years of the lease, it may be deduced that the seasons, not including fusily 1221, but from fusily 1222 to 1226 inclusive, have been generally favourable; that the market prices of grain have been rather advantageous to the farmer, above the standard, which formed the basis of the survey assessment of fusily 1215; that out of 2,632 rented villages (not including the Suttavaid talook and enaum and shotrium villages) Star Pagodas 2,56,276 38 37 have been sub-rented to the Ryots; that the number of persons, whether renters or their sureties, or Ryots whose property has been sold, has been two hundred and thirty-three from fusily 1221 to the end of fusily 1226, the property valuing about Star Pagodas 2,422 24 30; that the net profit which the renters derived, from fusily 1223 to fusily 1226, after deducting the Monigars' pay which was established as an equivalent for their maunium lands and privileges resumed, and which they would have received under any system of management, has been on an average Star Pagodas 6 17 35 per cent.; that the outstanding balance of the settlement is Star Pagodas 10,856 0 11, setting aside the part of the superinduction of fusily 1221, amounting to Star Pagodas 15,161 23 36, which has been remitted under the sanction of Government.

57. I continue to be of opinion, that the preference which I have formerly stated that the Ryots had given in many cases to a money settlement over a settlement in kind, or a division of the crop between them and the renters, was owing to the price of grain, which having generally been favourable to them has enabled them to secure a profit, after paying the rent in money. To this advantage must be added the consideration of being exempted from the

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* The statements referred to not being necessary to the argument are omitted.

vexation of waiting for permission to cut their crops and to take them away when reaped, and from all the impositions to which such vexatious delays render them liable. As this mode of settlement has, I believe, generally been claimed where the lands have been the least uncertain in their source of irrigation and their crops, the preference has not arisen from the reduction of the assessment enabling them to concentrate their stock to particular fields, because the assessment has, under such circumstances, remained unaltered.

58. The greater readiness which the Ryots appear to have shewn to subrent from the renters than from the Government at the commencement of the decennial lease, may be ascribed, in a great measure, to their natural reluctance to a speculation embracing so long a period, big with chance and danger, and to the abruptness with which the project was introduced, to the necessity of their determining within a particular time, leaving them insufficient leisure to digest the advantages and disadvantages of it, and to the intention of making the arrangement universal throughout the districts, and unqualified in its conditions, whilst the renters have had more opportunities of inculcating, and they of seeing, the advantages of the plan, which being found to accord with their interests they have been as willing to accept, as the renters, from the necessity of securing their co-operation, have been obliged to grant. Whilst the Circar only put it to them to take the villages at such an amount, in which point they have generally been inflexible, the renters have not hesitated gradually to make remissions in the survey rates of assessment, securing themselves against losses from this cause by the reservation of certain quantities of waste lands, not of very long standing, which they have dealt out annually according to demand,

59. From a little misunderstanding, too, between the Board and me, as to the mode in which the ryotwar settlement was to be made, I did not extend it so far as a full conviction of their approval of it, and more leisure, might have enabled me to do.

60. Where no reserve of waste has been made, the principle of the renters' settlement with the Ryots has been to distribute the whole of the lands of the village to the Ryots, each Ryot having a fixed separate portion, including cultivated and waste, for the rent of which he is answerable to the end of the period of the decennial lease. Each Ryot has his security, but the whole Ryots of a village are not jointly responsible for each other; that is, if one fails his arrear does not professedly fall upon the whole village by an extra assessment.

61. But as one is security for another in a village, and another is security for him, and so on through the whole village, a chain of securities is thus established which is very strong, though it may not in some cases be equal to the joint responsibility, in the event of individual failures introduced in Suttavaid, and in the single village of every talook, settled ryotwarry by the Circar at the beginning of the lease, which distinguished this from the renters' settlement with their Ryots. It may however be observed, that neither in suttavaid nor in the single villages of each talook alluded to, has any instance yet occurred, since the formation of the decennial settlement, of this joint responsibility having yet been had recourse to.

62. The excellence of the ryotwar settlement of one village in each talook would be advanced by the fact, that there has been no balance in any village, except that of Tawvasee in the Tirvuttoor talook, and that owing to some mismanagement, did not the circumstance which I before admitted, that these villages were rather above the common run, detract from its superiority.

63. In finally relinquishing the management of these districts, it may be expected of me to state what may be considered the fair and just revenue to look to from them upon the approaching expiration of the period of the present lease, and what may be, in my opinion, the best mode of administering the revenues for the future.

64. The collections of the last ten years, in the time of the Nabob of the Carnatic, appear higher than the Company's, as far as those accounts go; but many of the villages were then under Jaghiredárs, Poligars, and Cavilgars,

which

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which are now resumed, and of which there are no accounts of that time: the comparison of the whole collectorate could not, therefore, be complete, even if it were of consequence to enter into it; but what accounts there are are so little to be relied upon as giving a just view of former resources, that it would be a vain task to trace information farther back, and to distinguish the fair from the unfair items of revenue. Besides various arbitrary exactions of the moment, there were a few principal fixed impositions, which seem to have prevailed very generally; that is, the dhan kudayum, or the obliging merchants to receive grain at a fixed price, and entering it in the accounts accordingly, whilst that price much exceeded the selling price of the market. The sums to which Yeomiadars, Tunkadars, and Tumjadars were entitled, were entered in accounts as actually paid to them, whilst the assignment they received in villages for certain quantities of grain fell far short of what was really due to them. Receipts were also taken from tank-diggers for the full sums due to them, which were accordingly entered as payments, whilst their actual receipts of grain in the villages were equally deficient.

65. These items swell the accounts of the resources in the time of the Nabob much beyond what actually reached the public revenue in some cases, and beyond what might be considered at all regular in others, and render the accounts little deserving of consideration in fixing a reasonable demand upon the country.

66. The triennial settlement, from fusily 1218 to fusily 1220, is admitted to have been too high, at least under the occurrence of seasons which too much depreciated the grain and disabled the renters from disposing of their crops; a remission therefore became necessary, and was allowed by the Board and Government.

67. It remains to be considered whether the decennial settlement from fusily 1221 to fusily 1230, and the average collections of the seven years from fusily 1211 to fusily 1217, which formed the basis of the former, are too high for a permanency, or whether they equal the expectations formed of the resources of these districts.

68. It must be observed, that the season of fusily 1221, the first year of the decennial lease, was so unfavourable from the failure of the north-east monsoon and the exhausted means of the renters from the effects of the triennial lease rendered them so little capable of bearing up against a deficiency, that the collections were obliged to be made, for the present, upon the actual state of cultivation for the year, and not upon the general basis of the decennial settlement. The surplus which would have fallen upon renters upon the terms of the lease, I recommended, in my letter of the 2d January 1812, should be postponed, and levied upon the subsequent years of the lease. Considering the settlement to commence from fusily 1221, and wishing to carry it fully into effect, I did not conceive myself authorized to make any but a temporary abatement, and the Board, in their answer of the 20th January 1812, approved of the arrangement under this understanding. At a later period, however, that part of the superinduction of fusily 1221 which then remained uncollected, was at my suggestion sanctioned to be remitted, and a remission on this account has accordingly been made of Star Pagodas 41,936 23 36.

69. This circumstance may be adduced, however, as an evidence, that that average amount of the decennial lease was not considered so low or so moderate as to enable renters to meet any extraordinary failures, or to sustain the loss of one season which was particularly unfavourable. If, excluding this fusily, the seasons of the subsequent five years are looked to, they may be said to have been favourable beyond the general expectations. No extraordinary drought, no extraordinary cheapness of grain has occurred, but grain has kept in all the years above par, that is, above the standard upon which the survey rent of fusily 1215 was formed, which standard, as being intimately connected with the former collections and the amount of the settlement, must be considered an index to the profit or loss of the former.

70. If the seasons were to continue as moderately favourable as the last series of five years, the amount of the decennial settlement might be considered moderate and very advantageous, and likely to stand, for it is estimated that the

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the renters have, upon an average, derived about six per cent. profit from it (vide statement No. 6): but it is impossible to foresee that an extraordinary drought may not occur, when not only would this advantage be absorbed, but a loss would arise, beyond the capability of the renter's means to bear. The apprehension of this contingency, and of being called upon for immediate payment out of their own stock, must deter from a liberal appropriation to improvements of the surplus thus acquired: this amount, therefore, may be judged too high to admit of a large capital being acquired for improvements, either among the higher or the lower farmers, or of rendering them easy and free from hazard against particular adverse seasons, or of the Government relying that this fixed revenue may be undeviatingly collected under all circumstances. The reduction of ten per cent., which I before recommended, and which the Board were so liberally disposed to support, would secure the fulfilment of all these objects, and would be a real boon to the people, worthy of the generosity of Government, and calculated to call forth the warmest gratitude and attachment of the country, whether the settlement were made with the heads of villages or with the inferior Ryots for a term of years; but if made with the former, the latter should have the full benefit of it, by a previous regular and formal reduction of their rates of assessments under written pottahs from the Collector.

71. If a settlement for a term of years is to be continued, partaking of the nature of that mediocrity which is neither very good nor very bad, which is known to be liable to deviation from adverse seasons, then the amount of the decennial settlement certainly should not be exceeded, but a reduction of three or four per cent. should be agreed to, to make good the losses to that extent which some renters have sustained, owing to the bad circumstances of their villages.

72. But without any positive certain sacrifice of the revenues, a reduction of ten or twelve per cent. in the survey rates of assessment of fusily 1215 may be made, and an annual settlement concluded with the Ryots, which will leave to Government all the reasonable advantage which is to be derived from an increase of cultivation pushed to any possible extent.

73. This proportion of reduction should not be uniform upon every field. Some do not require so much, and many require more, according to the nature of their soil, their distance from villages, and the greater labour of improving them.

74. The low terms on which the renters sub-rented to the Ryots would be the best guide in reducing the rates of assessment; but it is of consequence that a statement should be prepared, of what is to be reduced, and submitted to the Board some time before the expiration of the lease, to prevent hurry and confusion afterwards. It will be seen by the subjoined short abstract, that the renters lessened the rates between ten and twelve per cent., not only without injuring their own aggregate collections, but securing to themselves the profit which has before been stated.

Fusilies.	Amount of Decennial Settlement, exclusive of Shotriums, Enaums, &c.	Amount upon Cultivation of each Fusily, and according to Teerwa of Fusily, 1125.	Amount of the Reductions granted by the Renters to the Ryots.	Remaining.	Deduct Amount of Monigar's Pay remitted.	Remaining to Renters.	Column 7 more than Column 2.	Column 7 less than Column 2.
1.	2.	3.	4.	5.	6.	7.	8.	9.
	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.
1221	4,11,724 29 24	4,12,940 17 61	1,894 5 12	4,11,046 12 49	11,010 23 16	4,00,035 34 33	..	11,688 39 71
1222	4,92,294 27 46	5,10,561 33 59	36,557 42 49	4,74,003 36 10	12,544 20 43	4,61,459 15 47	..	30,835 11 79
1223	4,98,236 28 21	6,04,535 24 58	62,474 17 63	5,42,061 6 75	17,650 10 59	5,24,410 41 16	26,174 12 75	..
1224	5,00,971 33 2	6,40,548 23 70	85,123 9 60	5,55,425 14 10	18,083 24 50	5,37,341 34 40	36,370 1 38	..
1225	5,01,719 32 79	6,59,869 5 39	1,02,057 37 51	5,57,811 12 68	18,113 36 64	5,39,697 21 4	37,977 33 5	..
1226	4,98,258 20 47	6,20,351 40 3	98,126 37 1	5,22,225 3 2	18,112 34 48	5,04,112 13 34	5,853 37 67	..
Total	29,03,205 36 59	34,48,807 10 50	3,86,234 16 76	30,62,572 40 54	95,515 15 40	29,67,057 25 14	1,06,375 40 25	42,524 6 70

75. This

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75. This is a very satisfactory proof that the reduction of twelve per cent, in the first instance, on the part of Government, will not necessarily produce a great diminution of revenue; and it is remarkable that, under the renters' diminished rates, the extent of cultivation in fusily 1,225 has been greater, comprizing all description of cultivation, nunjah, poonjah, and totakal, by 40,967 8¼ cawnies, than that of any year from fusily 1211 to fusily 1217; and that if the survey assessment of fusily 1215 were applied to the extent of cultivation in fusily 1225, the revenue of fusily 1225 would be found to exceed that of fusily 1212 in Star Pagodas 67,112 40 6, or 10 42 40 per cent., and that of fusily 1215 in Star Pagodas 1,03,338 36 5, or 17 40 5 per cent. In fusily 1212 was a village rent, in which whatever might have been the actual cultivation, the settlement was considered very high and heavy, compared with the actual state of cultivation; and in fusily 1215 the amount of the settlement, which was ryotwar, was high also, but it was on account of the peculiarly favourable season. It is not to be supposed, however, that the cultivation of fusily 1225 would have been so great, had the assessment of fusily 1215 prevailed, although the rates of that period are applied, to give a kind of comparative view of the amount of revenue.

76. The following short memorandums exhibit the result stated.

The highest Extent of Cultivation in Seven Years, from Fusily 1211 *to* 1217, *compared with Fusily* 1225.

	Poonjee.		Nunjee.		Totakal.		Total.	
	Cawnies.	As.	Cawnies.	As.	Cawnies.	As.	Cawnies.	As.
Increase cultivation in each year, from fusily 1211 to 1217	2,24,538	14¼	1,08,600	13½	4,408	11	3,37,548	7½
Cultivation of fusily 1225	2,58,178	2¼	1,17,344	14¾	2,992	14¼	3,78,515	15¼
Increase	33,639	4	8,744	1¼	...		42,383	5¼
Deduct decrease	...		...		1,415	12¾	1,415	12¾
Net increase.........	...		...		...		40,967	8¼

The Amount of the Cultivation of Fusily 1225, *with the Survey Assessment of Fusily* 1215 *affixed to it, compared with the Settlement of the highest Years since the Company's Assumption.*

	Rent.									Aumanee.											
	Fusily 1211.			Fusily 1212.			Fusily 1213.			Fusily 1214.			Fusily 1215.			Fusily 1225.			Fusily 1217.		
	1.			2.			3.			4.			5.			6.			7.		
	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.	St. Pags.	F.	C.
Circar Talook, exclusive of Zemindarries	5,60,253	4	41	6,13,124	35	32	5,63,763	19	49	4,42,860	31	28	5,76,898	39	33	3,53,082	38	37	5,27,360	31	61
Cultivation of fusily 1225, with survey-assessment of fusily 1215 affixed to it	..			6,80,237	30	38	..			..			6,80,237	30	38	..			..		
Increase in the cultivation of fusily 1225....	..			67,112	40	6	..			..			1,03,338	36	5	..			..		

77. In

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77. In making the ryotwar settlement, however, at the reduced rates, a very free option should be left to the Ryots to throw up any quantity of land, and every restriction removed against obliging them to cultivate more than their interests point out to them. Whatever temporary decrease this may occasion in the Government revenue, it will not be permanent, nor last longer than the time necessary to enable the Ryots to acquire capital and stock sufficient to extend their cultivation. In the mean time, the difference between the full and the diminished rent will give the Ryots something in hand to meet the losses of scanty or withered crops, or other accidents to fields for which they may be under engagements to pay the rent; but if any general failure of rain should cause a material decrease of cultivation, by obliging whole fields to be neglected, then the loss must necessarily fall where it ought, upon Government, and where under any system it must ultimately fall, though under any mode of management less direct with the cultivators, the actual loss, or the persons who really suffered, might not be perceptible for some time.

78. Though it would be proper that agreements should be taken for the cultivation at the beginning of the year, most especial care should be taken not to enforce these agreements rigidly, if the season subsequently fails.

79. Actual cultivation accounts should be prepared for the guide of the Collector's cutcherry once a fortnight, and transmitted to the Board once a month, and the settlement should be conducted more with reference to them than to the early engagements of the year. The Reddies and Curnums, it is indispensable, should continue to be under the efficient controul of the Collector, to secure the correctness of their accounts, and the talook and huzzoor revenue establishment should be restored to the efficiency of fusily 1217, the year before the triennial lease. This will occasion an increase in charge of about one-half a pagoda per cent.

80. All the waste lands should bear the same proportion of reduction in the survey assessment as those that have been long cultivated; and if they have been long unfertile, they should not arrive at their full rent for six or seven years, and that by a gradual increase each year. It has always been customary to distribute waste lands on similar terms, but these should not be so low as to induce the Ryots to take them in preference to more productive old lands.

81. There should be a restriction, also, against granting a large quantity of waste land to one individual on very favourable terms, particularly to speculators from the presidency; for as they could then afford to sub-rent at rates lower than the circar rates of the other lands, the old lands would be thrown up, and the whole ryotwar system deranged. The waste should be given only to those who want to cultivate them themselves.

82. It now only remains to offer an opinion as to the mode of administration of the revenues which is preferable. The three plans deserving of consideration are, I think, the annual settlement with the Ryots, the settlement for a term of years with the Ryots individually and collectively, or a settlement for a term of years with the heads of villages. Without adverting at present to the description of persons with whom the settlement is to be made, the term of the settlement is a point worthy of investigation. A long lease seems to hold out the advantage of stimulating the interest of the leaseholders to lay out money in extensive improvements; but the benefit of an annual settlement, if the field assessment is really low, approaching to the case of the suttavaid talook, and all restraint with respect to obliging Ryots to take more land than they require *bonâ fide* removed, is even greater and more permanent than that of a lease for a term of years, for all risk of having more land to pay for than may be cultivated is abolished, and the rent upon the fields that are cultivated remains unchangeable, leaving the owner to improve them to the utmost extent which good ploughing and rich manuring may make them capable of. A long lease is subject to fluctuations and accidents, when, if the amount is high, it is natural, from the direct Government interference having been withdrawn, to receive with suspicion representations of losses, and difficult to ascertain their extent and apply a reasonable remedy; and if the amount is low, a larger revenue is given up than Government might think it necessary to sacrifice. In the annual

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settlement or a low field rent, a proper share of the profit is given up to the cultivator, whilst Government retain a claim to extension of cultivation, in which the profit of the cultivator also keeps pace with that which he derives from old possessions.

83. The main point, the low rate of assessment, being once clearly and satisfactorily established, and the object of every system being to ameliorate the condition of the great body of the people, it seems obviously the best plan to secure to them, in the most direct manner possible, all the advantages derivable from this reduction, instead of relying upon the circuitous and problematical tendency of regulations, or the imperfect administration of them, or the variable plans of local management. I am of opinion, therefore, that the settlement, whether annually, or for a term of years, should be made direct with the great body of the cultivators.

84. In all systems, the lowness of the assessment is a point necessary to be preserved with the utmost care and delicacy, and the criteria of it appears to be the unwillingness of proprietors to part with their fields, the readiness of others to take them if there is the probability of their disposal from any cause, and the small number of persons whose property it has been necessary for any period to distrain for the collections of the rents.

85. The ryotwar has been, in my opinion, unjustly charged as an organized system of oppression. Specific acts of severity, which it has been attempted to attach peculiarly and almost exclusively to the ryotwar, have been practised under every species of administration of the revenues under different individuals. They were notorious and carried to great excess in the Nabob's government, under a system of the division of the produce in kind in village rent, or farming by talooks or provinces. Far from these evils having been introduced or confirmed by the ryotwar, they were moderated and nearly exterminated, where the Collector has possessed those feelings for the welfare of the common Ryots for which I give credit to most of the Collectors, who were early educated in an attachment to the revenue line, and particularly in a partiality for a system, whose first inherent principle was to raise the low and to humble the great.

86. It must be acknowledged, that over-assessment under a ryotwar has frequently itself been a cause of oppression. But may not this, without unfairness, be traced to too strict an adherence to the aggregate amount of revenue under former systems; to the unavoidable observance, on the part of subordinate officers, of the expectations formed, and repeatedly inculcated by the superior authorities, that the revenue should not fall short, but should rather rise; to the encomiums universally passed upon those who have raised the Government's demands, without perceiving that there has not always been a real corresponding improvement of the resources to meet these demands. The deference paid to superior authority, a zeal for the supposed interests of their employers, and a tardy acquirement of a knowledge of the true principles on which a revenue administration should be conducted, may have retarded, on the part of the Collectors, an earlier development of the defects of the existing arrangements, and a more clear and decided representation of them to superior authority.

87. The evil of over-assessment has tainted every system: but I sincerely believe that the ryotwar, by exposing more details, by causing a more direct and more constant communication between Collectors, their inferior native officers, and the Ryots, has more early led to the detection of it and to the means of correcting it, and in practice to a more lenient enforcement of the Government dues.

88. It is not the particular interest of native revenue officers to oppress the Ryots on account of Government. The execution of a system of oppression renders their duties more arduous, and rapidly and perceptibly defeats the ends intended by it. Where the object of the presiding authority is unequivocally known to them to be liberal, where too much stress is not laid upon an exorbitant collection, they are not insensible to the feelings of humanity, which an intercourse with mankind so frequently presses upon them, and they are

susceptible of the impressions of popular favour and odium. I have not, therefore, found them obstinate in co-operating in plans of moderation, where the sincerity of the principle has been made clear to them; but relinquishing the previous habits, which they had certainly cherished in a strong degree, of thinking that a high rent must be the primary aim, they have by proper encouragement represented without reserve where an assessment has borne too severely upon the Ryots.

89. I do not mean to say, that the oppression of revenue servants for their own advantage is not to be narrowly and jealously watched; but peculation is more easily practised by a fraudulent deterioration of the public resources, than by too high a legal assessment.

90. To the confidence which the ryotwar system engendered in the hearts of the Ryots, to the jealousy exercised by the revenue administration, to the sufficiency of the native revenue establishment, to the check over the renters which the power of depriving them of their rent, after a certain period, still kept in the hands of the Collectors, and to the poverty of the renters, which still rendered them dependent upon the Ryots, may, in my opinion, be ascribed the success of the village-renting system.

91. To these causes may be added the condition of the remission of assessment in favour of the inferior Ryots in certain cases, which formed part of the renter's agreement with Government; the enforcement of that condition by the revenue servants, where it was not absolutely inexpedient; the advice, the remonstrance, the encouragement, the assistance, and the influence, which were used by the same authority to procure the renters to augment the security of the public revenue, and their own and the Ryot's interests, by making the actual cultivators more direct participators in the benefit of the decennial settlement. This interference of the revenue authorities has partly given the village settlement the character of the ryotwar: but it is of consequence that it should be rendered more perfectly so by a direct settlement with the Ryots, and that the rights of the Ryots should not be exposed to the contingencies of a village system, the benefit of which must depend upon the varying degree of interference and superintendence which it may be thought advisable, or which it may become the custom to exercise over it by the revenue authority, or the extent of interposition which the renters, become more wealthy, might revive hereafter with less opposition.

92. But leave the village lease to the operation of a permanent settlement, or a settlement of long duration, on the principle of the interference of revenue officers being unnecessary, withdraw the efficient revenue establishment and leave the disputes between Ryots to be determined entirely by distant tribunals, and it will end in the subjection of the Ryots.

93. In either of these systems, or in any other, attention to the selection of the controuling authority in the districts seems indispensable; but under a village system, in proportion as the renters acquired wealth they would acquire too great a preponderance, and they would release themselves from the controul which circumstances, rather than the law, have enabled the Collector to exercise over them.

94. By placing renters or proprietors exclusively under the jurisdiction of the civil court, or rather by the free operation of the regulations which have that tendency, a good deal of trouble will, in the first instance, be taken out of the hands of the revenue administration. But by the too great tediousness of judicial process the Ryots must become gradually subjected to the will of the renters, and their wealth and independence undermined, imperceptibly to the officers of Government, as the want of interference will exclude all knowledge of the true state of the country.

95. Aware of the partiality I had for a system which seemed calculated to exalt and to place out of the gripe of oppression the most valuable part of the community, the peasantry, I was nevertheless determined to carry into effect with cheerfulness and fidelity, and to endeavour to render as beneficial as possible, the village-renting system; and I trust that I have stated with candour, in my reports to the Board since the adoption of the decennial settlement, the benefits

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benefits which have accrued from it. I have suggested, at the same time, the causes which have hitherto preserved it in vigour; but I must confess that I distrust its permanent effect to secure the rights of the Ryots, and that I shall not feel satisfied till they are placed more certainly out of danger.

96. In contrasting the annual ryotwar settlement and the settlement with heads of village for a term of years, the ryotwar may be said to occasion more trouble to the revenue administration, and a greater charge in the first instance, whilst the other diminishes the present expense and removes all detail and annoyance to the courts. But the advantage of the former is, that whatever defects it may have are capable of being readily seen and speedily remedied, whilst the evils of the latter are working imperceptibly to the revenue authorities, and after a lapse of time are irreparable. A village and a ryotwar settlement is equally liable to be too high by the consequence of a wrong judgment. The actual cultivators of the soil may not sufficiently partake of the advantage of a village settlement if it is favourable, and renters may exclusively enjoy that profit which is partly left open to Government by the gradual improvement of cultivation, and partly relinquished to the Ryots under the ryotwar plan.

97. I will now submit a few observations on the meerassy rights said to be existing in these districts.

98. Considering, perhaps, that an absolute proprietary right was contended for, which was likely to curtail the rights and the power which I conceived Government to possess, and my attention not having been specially called to the investigation of any particular rights or privileges, or the extent or division of them, which many Meerassidars of these districts were said to possess, I have perhaps, in my reports, treated of the rights of the heads of villages, in a manner less qualified than I should have done under other circumstances.

99. Though I stated that I had not discovered in this district that any Soodurs possessed the privileges which I described the Bramin Agraharums to have, I have in other places admitted, that the heads of villages, or those who were admitted in the circar pottah, had certain meerassy rights. I did not, however, go so fully as I would have done, had my attention been particularly directed towards it, into the number which in these districts participated in this meerassy, or the nature and extent of meerassy itself.

100. On the first settlement of every village, it has been customary, from time immemorial, to grant to the Graumutta, or head-man of the settlers, an assignment of a certain tract of land, called the gramuttaum maunium, and certain privileges or fees in kind, under the general denomination of graumuttan sosuntrum, bearing a certain proportion to the produce of the land of every cultivator within the extent of the village.

101. Both by the Hindoo and Mahomedan Governments, their property of these descriptions would appear to have been much respected, and it was allowed to descend in hereditary succession, and even to have been left to their disposal to transfer temporarily or permanently to others.

102. But the Graumuttans, or heads of villages, were subject at all times to punishment, by fine or otherwise, for offences, misdemeanours, or by dispossession of their lands and privileges: the latter, however, being considered an extreme act of rigour, which it is pretended was seldom resorted to, except in very urgent cases, such as treason against the sovereign authority, or capital crimes.

103. All the other lands of the village, except the Graumuttan, were at the disposal of Government to manage, as best suited their interest; and there appears to have been no fixed limit of the Government aggregate demand upon the village, which could entitle the Graumuttan of a muneett village, or a village possessed by Soodurs, to be considered an absolute proprietor of the villages.

104. All the munevett villages of the districts, or villages possessed by Soodurs, may be said to be either under the different tenures of yackabhogum, or pushoonkarry, or urdakurry.

105. Ekabhogum

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105. Ekabhogum or yekhabhogum, is a village where no other distribution has been made and no shares arranged, besides those of the original graumuttan maunium. In some villages the maunium has remained in the hands of the direct descendants of the original Graumuttan, in others a division of it has taken place among branches of the same family, and from the poverty of some of the branches, at some time or other, individuals of other families, and other castes even, have occasionally been admitted to a participation of the graumuttan maunium and privileges; but as long as the division is confined to the graumuttan maunium and sosuntrum, either according to the Hindoo laws of relationship, or under the urgent necessity from poverty, or other strong cause of admitting individuals of a different caste, the village seems to retain its appellation of yekhabhogum, which in its literal sense is supposed to imply possession or enjoyment by a single person.

106. Pushoonkurray seems to have been an association of partners subsequent to the original institution of the village. When the population and cultivation increased, it became necessary to add some new respectable inhabitants to the original proprietors, to assist in repairs of tanks, in the distribution and settlement of the different lands, and to regulate the irrigation. But these new partners were not participators in the original graumuttan maunium lands, or any of the sosuntrum, but were partners in the profit and loss of the cultivation of all the lands.

107. Where shares are liable to a periodical interchange among the partners, the village is called pushoonkurray; where the shares remain as at first fixed, urdakurray.

108. The great distinctions drawn between the Bramin ugraharums and the muneevuts seem to be these: that the former derive possession and the power of sale from grants of sovereigns; that the whole lands of the village appear to be in a manner their property divided into so many shares; that each holder of a share has the right to sell his share separately, and that the whole community have a right to sell the whole village; that the ugraharums were originally either shotriums or survamaniems; that under the latter tenure they were entirely exempt from land-tax, and that under the former they paid an easy rent, not depending upon nor proportioned to the annual extent of cultivation, but having the aggregate amount for the whole villages fixed by the grant or dana shasunum.

109. That the latter muneevut or villages possessed by Soodurs have no regular grants, that is danaputtrums or danashsanums, or tambur shasanums; that they originally had certain portions of the land of the village, called graumuttan maunium, and certain privileges, tythes, or fees in kind, under the general denomination of sosuntrum; that neither a single graumuttan where one headman possesses the maunium, nor a number where they are several Meerassidars enjoying the maunium, can dispose of any thing but the graumuttan maunium and the sosuntrum fees, all the other lands of the villages being considered out of the power of his disposal, and exclusively belonging to Government: that no permanent rent was ever settled either by grant or custom for the village, but that the annual rent depended upon the actual state of cultivation, the proportions only being fixed by general usage.

110. Except that the proportion of mailwarum which the Circar received was smaller from the ugraharum than from the muneevet villages, it does not appear that the Circar exercised any greater degree of controul over the koodeewarum of the one or the other; that is, as far as regarded those ugraharums, which were at first or afterwards become liable to a certain payment to the Circar, occasional agents were appointed for the proper security of the mailwarum in both, but the management of the koodeewarum seems to have been left as equally to the Graumuttan of muneevet as to the Mahajanum of the ugraharum village.

111. There seems to be another species of tenure in the ugraharum villages, which does not hold good in muneevet villages. This is the urdeekrayum. Urdi would appear to signify permanent or irredeemable, and kurdi krayum an entire permanent sale, which the ugraharum possessors have alone the

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power of making of whole villages, or of the shares in this; but the denial of this right to the muneevet villages does not bar their right of the sale of graumuttan maunium land, or of shares of it.

112. It must be admitted, that it has only been by the Company's Government that a resumption has been made of the maunium land and the privileges in kind, from the mere notion of expediency. The resumption of the lands and privileges in these districts took place in fusily 1213, under the sanction of the Board and Government, on the recommendation of my predecessor, Mr. Cockburn.

113. This I am inclined to believe to have been a measure of unnecessary hardship, particularly as the supposed equivalent in ready money, which was established, is by no means equal to the produce of the maunium lands and sosuntrums, which they formerly enjoyed. It has too much undermined their hereditary attachment, and lessened the interest which they had in increasing the produce of the villages: it has, besides, rendered it too easy under a revenue administration, which does not sufficiently respect ancient rights and customs, to admit strangers to the head of the villages, by the intrigues of revenue servants. I therefore recommend, that their former maunium lands and sosuntrums be restored, whatever system of general management may prevail hereafter for these districts. In a statement which accompanied my letter to your Board of 22d September 1810, they were valued at Star Pagodas 25,773 44 17 (not including those of the assumed pollams, which continue to their ancient Enaumdars), on an average of three years, from fusily 1215 to fusily 1217 inclusive, whilst the equivalent they now receive is only Star Pagodas 12,986 33 66. As a great proportion of waste land is included in this statement, it is not to be supposed that their former possessions were at all times, or one year with another, equal to this valuation.

114. It is equally expedient, for the same reasons, to restore the Curnums' mauniums and privileges, which are estimated to amount to Star Pagodas 26,888 26 60, whilst their present allowances are only Star Pagodas 16,326 43 68.

115. But it is not to be conceived that these possessions existed at any time unconnected with certain civil duties to be performed to the state, such as management of the revenues derivable to Government, the settling of disputes among the inhabitants, the preserving of the community in tranquillity and free from public offenders of every description: and the village institution must be considered essentially and radically defective, without these conditions being attached to the situation of the Graumuttan.

116. The revenue administration, however, would be left very inefficient, if admitting these conditions, it was not clearly understood that they were to be enforced, and that the resumption of the lands and privileges was to be conducted, under certain restrictions, by the controuling revenue authority, and not by the judicial tribunals.

117. Neither the Graumuttan nor the Curnum should be allowed to sell his rights, or mortgage or transfer them in any way, without the concurrence of the Collector, and the transaction being registered; and the Collector should have the power to determine who among the claimants of the Graumuttan and Curnum mauniums and privileges must be considered responsible for the execution of the public duties attached to the station. But no Graumuttan or Curnum should be absolutely dispossessed of his rights without the sanction of the Board of Revenue, upon a full representation of the case by the Collector.

118. Before I quit these districts, I think it a duty to submit, and to recommend strongly the petitions of those interested on two points to which the inhabitants attach some importance, and on which the indulgence of Government will be thankfully received, whilst the sacrifice of revenue can hardly be considered very great or deserving of hesitation, when the comforts of the people are so likely to be secured by it. Your Board and Government have liberally encouraged the erection of public buildings on the high roads for the accommodation of native travellers, by grants of certain quantities of land, a convenience which has already been felt to a great degree and acknowledged

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knowledged in these districts; but in order to extend the measure as far as the comforts of travellers really require it, it is necessary that the encouragement should be more ample. The Board and Government very readily acquiesced in my recommendation, that two cawnies of nunjah land, or five cawnies of poonjah, should be granted for defraying the expense of keeping up these buildings, and the establishment generally attached to them. It being a new arrangement, I was cautious of soliciting more; but this quantity is obviously insufficient. The partiality of Hindoos for this mode of appropriating their wealth has caused twenty-seven buildings of this description to have been erected under the present terms; but the original projectors themselves very frequently fall into untoward circumstances, and their descendants, equally subjected to the like misfortunes, have not either the same zeal and interest to maintain the works of their ancestors. These useful buildings are therefore likely to be soon neglected, and to fall into disuse and decay, unless the quantity of land with which they are endowed is sufficient at least to feed one person, whose duty would consist in paying attention to the wants of travellers. Of the quantity now assigned, a fourth part of it may be said to be taken up by the buildings themselves, by the wells that are sunk, and by the fences that surround them: I beg therefore to recommend, that not less than five cawnies of nunjah, or twelve cawnies of Poonjah land, should be granted for these truly charitable institutions. This will merely provide for a very small establishment, without at all reimbursing the original expenses, or those which the maintaining the buildings and the wells in proper order will cost. The projectors may be calculated to have laid out from one hundred to five hundred pagodas each in these undertakings. The following abstract shews the places where the buildings have been erected, the annual amount of revenues which has hitherto been granted for them, and the addition which it is farther proposed to relinquish to them, making a yearly increase of Star Pagodas 331 3.

119. The remaining request I have to make is in favour of the abolition of certain odious taxes and privileges at Triputty, which are very vexatious to a great number of the people. I should not have deferred the recommendation of this necessary measure to my departure from the districts, had the inconvenience of the impositions been brought to my consideration at an earlier period; but long custom, though the taxes are not of any revered antiquity, had prompted all descriptions of pilgrims to submit to them, without any public appearance of discontent, or any direct representations to public authority. And in ignorance of any popular ill-will towards them, I was not anxious to commence any innovations which might affect the rights of individuals or the prejudices, however absurd, of the Hindoo community. I have ascertained, however, that these taxes and privileges are considered to have derived their origin in a despotic period of government, and to possess no advantages, and to favour no prejudices or superstition, which could make them less vexatious and more acceptable in the eyes of the Hindoos; and there being nothing in the nature of them which will be seen by the following explanations of each item to induce their continuance, I trust there will be little hesitation in doing them away. Though old custom may warrant the levy of them, the judicial courts may require a regulation, authorizing the monopoly of these branches of revenues, before they decree in favour of a prosecution instituted against the infringement of it, and the farmers have often complained of interlopers; but here, where the exclusive privileges only cause vexation to numbers, without adding materially, and certainly not in any due proportion, to the public revenue, there can be little wish to enact that into a law which ought never to have been a custom. The average receipts from fusily 1211 to fusily 1227, a period of seventeen years, under these different items, have been Star Pagodas 4,805 2 42.

Details of Tawatora.

Tawatora,
Wukabudee,
Pudee Maira,
Mudapullee Mauniem,
Kanongoo Roossum,
Muttevar Rossum.

120. Tawatora,

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120. Tawatora, the pagoda cook, or the person who rents the privilege of boiling rice for the nitti-puditerum, and the veshaish-puditerum, the ordinary and extraordinary expenses of the pagoda, and durmal expenses of those respectable persons who support a charitable establishment at the pagoda. His capability of paying the Circar is supposed to arise from the profit he makes in boiling and distributing the rice for these different establishments, and in the quality of it. It is not proper that Government should sanction any profit derivable from such means, by taking a sum of money for it.

121. The Wukubudee renter rents the privileges of selling to pilgrims all rice that is required to be presented before the idol, independent of the fixed supplies for the pagoda and religious establishment, which are previously known. The Wukubudee renter must make over the rice to the renter of the tawatora or the pagoda cook. This profit is derived from the difference between the price which he pays for the article, and the price for which he sells it to the pilgrims: it ought to be abolished.

122. Pudee Maira. The rest is founded upon the profit the renter is supposed to derive from grinding certain articles into flour.

123. Mudapullee Mauniem. The duty of this renter is to see that every thing goes right in the cook-room: the profit he is supposed to gain from this employ enables him to pay a rent to Government.

124. Kanongo Roossum. The Kanongo has the privilege of presenting a certain quantity of rice to be consecrated before the idol; the difference of price at which he buys the rice, and of that for which it sells after consecration, enables him to pay a rent to Government.

125. Muttevar Rossum is a similar farm established on the part of the agent of the Muttevar Rajah.

126. Mungulkutta. Every pilgrim not having a husband or a father living (with the exception of those who take special vows) must undergo a shaving at the kuppula tirtum. The fee, from having been only one and a half fanam is now three fanams for each person, owing to competition of this farm. The exclusive privilege is rented by a society of barbers. The Government rent gives a pretence to a proportionate exaction on the part of the barbers, and therefore should be immediately abolished: it is just that the pilgrims should be left to be shaved in the most expeditious and cheapest manner possible.

127. Govendraz Samy. This has been established for a long time back: that is, the renter pays to Government a certain sum for the privilege of making levies from pilgrims who resort to the Govendraz pagoda, in the town of Triputty, and below the hill, which though at first they may have had a limit, seem not at this moment clearly defined. Pilgrims are prevented paying their devotions till the demands of the renter are satisfied. They should be left to make voluntary offerings, the same as at the large Triputty pagoda. From the immense number of people who are drawn from their proper occupations from distant countries, even the voluntary contributions at Triputty cannot be considered an advantageous source of revenue; but it is more objectionable that these contributions should be at all compulsory.

128. Swamy Pooshkurnee. The renter derives his profit from two sources. When Hindoos come to bathe in the tank near the large pagoda on the hill, called Swamy Pooshkurnee, they pay to the renter according to their means, for prayers and ceremonies which he performs for them. As these prayers and ceremonies must be performed, there is no occasion to prohibit the collection of this fee, but they must be left to the voluntary contributions of the pilgrims, and the Government need not sanction it by requiring of him a rent; this is recommended, therefore, to be abolished on the part of Government.

129. Another source of profit is a fee of from one to ten rupees for every Bramin marriage celebrated on the hill, and for the ceremony of vesting with the Braminical thread, in return for some articles used on such occasions, but of value altogether inferior and disproportionate to the amount of the fee. It is not necessary that the persons celebrating the marriage should be supplied with

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with these articles by the renter: they can procure them without difficulty any where, and they consider this imposition a very great hardship. Hindoos prefer carrying their families to Triputty to celebrate marriage from the greater sacredness of it, and from the idea of its greater cheapness. As the possessors of this privilege claim ancient right to it, and as it might be hard to abolish it entirely, it might be restricted to the collection of one rupee for the ceremony of vesting the Braminical thread, and two for every marriage, and they should be exempted from paying any revenue to Government.

130. Namal Dookan. The profit from this farm arises from the exclusive privileges of selling the composition with which the different castes of Hindoos mark their forehead. The monopoly being in one person's hands, pilgrims have to wait longer, and to pay dearer for it, than if the sale were open.

131. Moontalungudee. The exclusive privileges of selling to pilgrims images of the deities, and vessels for butter-milk and other things. They are made of the chendana, or red wood, which grows in the immediate vicinity of Triputty.

132. Kuppula teertum, or Ulwaree teertum. A tank so called at the bottom of the hill. The profit arises from the privileges of levying fees from pilgrims, according to their circumstances, for performing ceremonies and prayers when they come to bathe at the tank below the hill, called kuppula teertum. This should be entirely a voluntary contribution, and not sanctioned by the exaction of any rent on the part of Government. The revenue has increased much within these few years by competition in bidding, and the pilgrims have, of course, been made to pay in proportion.

133. To maintain and to improve the resources of the country, and to give greater security to the punctual realization of the revenues, I beg to recommend a more regular and efficient system for the repair of tanks and other sources of fertilization. These undertakings have hitherto generally been too much confined to the execution of those repairs only which were indispensable to obviate an immediate loss of revenue. This caution has arisen from the Collector and his Assistants not having much time, from the business which daily presses upon them in the cutcherry, to devote to their superintendence, to the forms required before estimates can be prepared and sanctioned, to the apprehension of entrusting public servants with large sums of money, the expenditure of which not being within the possibility of their strict supervision, might give rise to extensive embezzlements, and of after-investigations breaking in upon those duties of their situations, which might be considered of more pressing importance. Though this department should not be removed from the general controul of the Collector and his Assistants, there should be an ample establishment for the conduct of the details, which should admit of accounts being prepared, and the works being carried on, without too frequent reference to the Collector's cutcherry. As the Superintendent of tank repairs cannot be supposed to be able to superintend so many collectorates as are placed under his charge with sufficient promptitude, there should be an Assistant-Surveyor to each collectorate, with an adequate establishment, to prepare estimates of repairs required, to superintend the execution of all repairs of any magnitude, and to transmit duplicate accounts of estimates and repairs, one to the Superintending Engineer, and one to the Collector. Neither the contracts with the bricklayers or tank-diggers need be made by the Surveyor, nor the payments of money, but these may be left to the talook revenue servants, as before: only the final disbursement should be deferred, till the Surveyor has superintended and approved the works and the rates of contract or hire. If there are any defects in these points, the Surveyor should communicate to the Superintendent of repairs and to the Collector.

134. Where something now is to be done, it will be proper to investigate all the probable advantages by extension of cultivation before the works are sanctioned. But tanks and other source of irrigation, now out of repair but in use, which have been in a better state within these twenty years, should be restored to that state, without a scrupulous inquiry as to the exact profit to be derived from them. Their repair will certainly be attended with a general advantage to the country.

135. The

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135. The amount laid out in repairs has hitherto not exceeded, on an average, from fusily 1214 to 1226, about one and a half per cent. on the land revenue; but it should be considered no sacrifice, considering how closely it is connected with the stability of the revenue, to make a regular appropriation of two and a half per cent. for this purpose, or about Star Pagodas. 13,000; that is, it should be looked upon as a necessary charge, in order to ensure the realization of the revenue.

136. Though the stipulation to make advances for cultivation (under the name of tuccavy) is excluded from the agreement with the renters, it has hitherto been granted, and should continue to be given, according to the circumstances of the season. It only keeps between fifteen and twenty thousand pagodas floating unavailable to any direct purposes of Government; but as it is generally received with but a small balance at the end of the year, this sum should rather be distributed over a long period of years, when it will appear a mere trifle.

137. Without falling into an indolent relaxation of the Government just demand, I take the liberty, above all, to recommend a lenient collection of the rent, abstaining as much as possible from the harsh and inexpedient extremity of distraining and selling property, except in particular cases of determined contumacy. This necessity arises, in general, from something defective in the assessment, or some particular calamity, which should be diligently traced and speedily remedied. Postponed periods of payment should be allowed, where every endeavour is made on the part of the renters and Ryots to extricate themselves from their difficulties, and to satisfy the Government demand. If the difficulties are real and insurmountable, they should not be driven to despair, but the rent should rather be continued with the old leaseholders than new hands admitted upon an uncertainty. Where the resources are clearly good, and where the renters are extravagant or incapable, and refuse to admit other more respectable partners, then it is necessary, for the security of the revenue, that some severity should be had recourse to.

I have the honour to be, with much respect,
Gentlemen,
Your most obedient and humble servant,

(Signed) H. S. GRŒME,
Collector.

Collector's Cutcherry,
31st March 1818.

EXTRACT REVENUE LETTER *from* FORT ST. GEORGE,

Dated the 2d October 1819.

Revenue Letter from Fort St. George, 2 Oct. 1819.

Par. 241. On the 20th October 1818 we came to a resolution in the Judicial department, to depute Mr. William Thackeray, Collector of Bellary, to Ganjam, with the view of ascertaining the best means of securing permanently the tranquillity and revenue of that district, where much disorder had long prevailed, and disturbances of a very serious nature had taken place, more particularly in the hill zemindarries.

242. The representations of the acting Collector and Magistrate* which led to the deputation, and the instructions with which Mr. Thackeray was furnished on the occasion, will be brought particularly to the notice of your Honourable Court in the Judicial department, where they are recorded. We shall here, however, beg leave to draw your attention to some proceedings of importance which have taken place in this department, in consequence of the mission of that gentleman to Ganjam.

243. The subject of the first report which we received from Mr. Thackeray, after he had proceeded on his deputation, was the state of the zemindarry of Moherry. In this report Mr. Thackeray endeavours to trace a rebellion or disturbance which he found in that zemindarry to a fraudulent sale said to have been effected in 1810, on the ground of arrears of revenue, by means of which

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* 4th March 1819, par. 59 and 60.

Revenue Letter from Fort St. George, 2 Oct. 1819.

which the zemindarry passed from the ancient line of its holders, and came into the possession of a banyan family, one of whom held the office of Shroff in the Collector's cutcherry. Mr. Thackeray was of opinion, that the ancient family ought to be reinstated; and he suggested several different courses of procedure which might be adopted for that purpose, urgently recommending, at the same time, that early orders should be issued on the subject.

244. We lost no time in referring Mr. Thackeray's report, with its various accompaniments, to the Board of Revenue, for their early consideration and report. We instructed the Board particularly to report on the circumstances under which the Moherry estate went out of the possession of the Zemindar's family, the circumstances under which it was now under the immediate charge of the Collector, and the propriety and practicability of the measures recommended by Mr. Thackeray.

245. The report of the Board of Revenue* having been received, was taken into consideration at our Consultation of the 28th April last. The view taken by them differs very materially from that of Mr. Thackeray, both with regard to what should be considered as the facts of the case, and to what claims the ancient family would have on the Government, supposing the facts to be as he believed. Referring your Honourable Court, however, to the record of our proceedings for full information concerning the sentiments of the Board, as well as those adopted by Mr. Thackeray, we shall here content ourselves with stating the recommendation with which the Board concluded, and the instructions which we deemed it proper to issue.

246. The Board stated, that upon the whole they considered as the safest course to be pursued one which Mr. Thackeray had suggested, of obtaining from the family in possession a surrender of the zemindarry; but they were of opinion, that the recompense to be offered to the family should be limited to the repayment of the purchase-money, in addition to the amount of the surplus collections at present in the hands of the Collector.

247. With respect to the eventual restoration of the zemindarry to the Rannee (the representative of the ancient family), the Board stated, that they considered the question to be one of purely political expediency, and that they were doubtful, therefore, whether they ought to offer any opinion upon it; but as the measures recommended by Mr. Thackeray had been referred to them without any observation, they submitted, that no pledge should be given to restore the zemindarry, that this should be left to the future pleasure of Government, and that, in the mean time, a suitable allowance should be granted to the Rannee for her support.

248. We gave directions that the Board of Revenue, without loss of time, should instruct the Collector to offer the present holder of the zemindarry the original purchase-money (34,000 rupees) for it; and if the offer should be accepted, to take the zemindarry under aumany management; and that, if the offer should be rejected, the Board would, with reference to Mr. Thackeray's opinion on the subject, state what process they would advise to be pursued, for the purpose of obtaining possession of the zemindarry on account of Government.

249. We resolved to grant, from the date of the resolution (the 28th April last), an allowance of not less than nine thousand nor more than twelve thousand rupees per annum, for the support of the ancient Moherry family; and we directed the Board of Revenue to make, in communication with the Collector, a proper distribution of the amount sanctioned among the several members of the family and submit it for sanction.

250. We at the same time took occasion to intimate to the Board of Revenue, that we deemed it of much importance, that if the Bissoyes had really lost their ancient lands and pecuniary allowances (which we had reason to apprehend was the case), these should immediately be restored to them, and to desire that the Board would furnish the Collector with orders to that effect.

251. On

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* 28th April 1819, par. 8 and 9.

Revenue Letter from Fort St. George, 2 Oct. 1818.

251. On our proceedings under date the 30th of March last are recorded two other reports received from Mr. Thackeray, on the result of his inquiries in the district of Ganjam, to which we beg leave to draw the attention of your Honourable Court. These reports are dated respectively the 15th February and 8th of March.

252. The former, in which he explains his sentiments very fully with regard to the ultimate causes to which the late disturbances in the hill zemindarry of Ganjam are to be attributed, we thougt fit to reserve for future consideration.

253. His report of the 8th March relates chiefly to the state of the zemindarry of Gumsoor, and at our consultation of the date on which it is recorded we proceeded to pass orders with respect to the arrangement to be sanctioned regarding that zemindarry.

254. It appeared that Mr. Thackeray, under the circumstances which had come to his knowledge, had been induced to acquaint Screekara Bunge, the Zemindar family ejected and the father of the last Zemindar of Gumsoor, that he would advise the Government to appoint him Zemindar. In this state of the case we felt ourselves bound, by considerations of good faith and of policy, to adopt Mr. Thackeray's recommendation. Screekara Bunge had already actually acquired the authority of Zemindar during the disturbances which had prevailed in the country. In the assurances given to him by Mr. Thackeray, he would doubtless have regarded that gentleman as the accredited agent of Government; and now exercising the authority of Zemindar, not only in fact but under the sanction of Mr. Thackeray, he could not be dispossessed unless by force of arms: we therefore deemed it advisable to confirm the arrangement made by Mr. Thackeray, as a measure both of expediency and necessity, and not apparently in contradiction to impartial justice. Screekara Bunge was accordingly appointed Zemindar of Gumsoor; but we resolved that, in the cowle to be granted to him, it should be stipulated that at his death the zemindarry should revert to Government, to be disposed of as should then be judged most proper. We also resolved, that the rent should be fixed, as was proposed by Mr. Thackeray, at seventy-five thousand rupees per annum.

255. In consideration of what is stated by Mr. Thackeray concerning Dananjiah Bunge, the last Zemindar, we resolved out of the rent of the zemindarry to settle upon him an allowance of eight thousand rupees per annum, and to cause it to be signified to him, that if his conduct in the interval should be correct his claim to succeed to the zemindarry on his father's decease would at that period be taken into consideration. We also resolved, that Mr. Thackeray should be desired to suggest any further measures which, in his opinion, it might be proper to adopt with respect to Dananjiah Bunge; but we have not since received any further suggestions regarding him from Mr. Thackeray.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 4th March 1819.

To the Chief Secretary to Government at Fort St. George.

SIR:

Mr. Thackeray's Report respecting Moherry, 8 Feb. 1819.

Par. 1. On my arrival in this province I found two rebellions or disturbances in Moherry and Goomsur, disturbances again expected in Kimmedy, and possibly in some of the other zemindarries. I have now the honour to report on the Moherry disturbance, which demands immediate attention, and to request early notice of this report.

2. Immediately on my arrival, I published the proclamation which accompanied my letter of the 26th November last, in the hope that the Moherry and Goomsur disturbances would be suspended, when it was known I was coming to investigate the causes of them, and I attended the acting Collector to Kimmedy to endeavour to prevent their breaking out again there. After settling,

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settling, as far as could be done, the disputes at Kimmedy, and taking measures to secure, as far as could be done, the peace of that zemindarry, I came up here, agreeably to the intention I had announced in my proclamation.

3. I had understood that the zemindarry of Moherry had been transferred some years before to the Cutcherry Shroff, Bundum Chellamiah, by sale for arrears of revenue; that it was said there was fraud attending the transaction, and that the old family had been injured; that Mahartah, in whose name the insurgents acted, was a mere peon, attached, it was supposed, to the old family, at least professing attachment to it; that he was supported by the adherents of the old family, and perhaps by some of the Zemindars and country people, because they could not bear to see a Banyan Zemindar of Moherry, because they resented the injury done the old family, and the other Zemindars might fear the same fate themselves. It seemed as if every mischievous person was encouraged to intrigue and promote disturbances. By the suspected nature of the Shroff's title, Mahartah seemed to set up, as the champion of the old family and the landed interest: at least he gave himself out as such; and it was not easy to guess how he had become so formidable, but from the strength he acquired by these popular professions.

4. I found the ancient family in confinement at Chicacole, living on small pensions from the Government. They represented their forlorn condition to me, and demanded justice and inquiry into the facts attending the loss of their patrimony.

5. I found the vain attempt to seize or drive Mahartah from the hills on which he had taken his station had been attended with great loss, that the insurgents were in consequence emboldened, that the immediate inconvenience was intolerable, and the example dangerous. I found a great force, as many as could be spared of two battalions of sepoys, at Itchapore and Berhampore, about two hundred of the rangers and some country peons were employed in guarding all the villages around the hills; that the troops suffered a good deal, but that nevertheless there was no security of person or property in the roads or villages where there were no garrisons; that people were liable to be mutilated, murdered, and robbed, or carried up the hills, where they were kept till they paid ransom. Even the Collector's cutcherry people, though they came in under a strong guard, expressed their fears of being seized, on the last stage into Berhampore. I found many villages, worth ten or twelve thousand rupees a year, deserted: in short, the inconvenience intolerable.

6. Besides the general misery of such a state, it was of consequence to stop these disturbances, at a season when the revenue was coming in. Few outrages have been committed since my proclamation was published; and in the few instances which have occurred, the people and cattle carried off have been returned. I have endeavoured to keep up the effect of my proclamation by my professions of justice and inquiry, to take away any reasonable plea for continuing to plunder. The first step towards establishing authority is to do justice. Inquiry must be made: if there is nothing to complain of, of course nothing but force can be applied; if there are any grievances, they ought to be redressed; and if, after the redress, the disturbances continue, the severest measures should be adopted.

7. I have now the honour to report on the causes of the Moherry disturbances.

8. Though Moherry is one of the hill zemindarries, it is an open country in general: but there is a tract of hill and jungle extending for some miles, which reaches to within three coss of the large and now provincial capital town of Berhampore, which is also the cusbah of the zemindarry, and the former seat of the family. On these hills Mahartah has taken up his station, and from these hills the plundering parties issue. There are some villages of conds and wodiahs about the bottom of the hills, and some huts and cultivation among and upon them. The peons and conds are connected with Mahartah, and, in fact, the people who do the mischief: there may be also some goomsur peons, and some perhaps from the other zemindarries with him. The hills are unhealthy. Mahartah at least professes the cause of the ancient family. The

peons

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peons and conds seem to want their former enaums and payments, and perhaps a pardon for the past.

9. There have been occasional disturbances in Moherry since it came under the Company's Government, and generally carried on in the same way by parties from these hills. The country was sometimes under aumany management, sometimes under the Zemindar's management; but until it was sold in 1810, the management seems to have been carried on in the name of the old family. The Rannee for some years had an allowance of twelve thousand rupees a year; she now gets thirty rupees a month from the Government.

10. The permanent settlement was concluded in 1804, and the Rannee, the widow of the last Zemindar, was constituted Zemindar. It would have been much better for her, the Government, and every body, if she had continued to live on her allowance of twelve thousand a year, and the country had continued under the Collector's management.

11. The country was valued at ninety thousand; it does not however, now seem worth more than eighty thousand. The permanent jummah was fixed at sixty thousand, the supposed two-thirds of the gross revenue.

12. The Rannee lost her zemindarry in 1810, in the manner which I shall now detail for the information of the Right Honourable the Governor in Council. She fell in arrears about thirty thousand. The zemindarry was advertised by the Collector for sale: she got her renters to come forward with an advance of revenue and raised some money herself, altogether about twenty-two thousand, which was paid to the Shroff, Chellamiah, on his promising to prevent the sale or buy it in for her. He however did not prevent the sale, but bought the zemindarry himself in other names, and pacified her with promises of restoring it, and small payments till he died. If the country has not taken up her cause, Mahartah has taken advantage of it. This is the outline of the story: the detail is as follows.

13. The Rannee seems to have gone on pretty well for some years after the permanent settlement was made, but fell in arrears in fusily 1218 and 1219. The arrears of fusily 1218 seem to have been discharged by loans from soucars. In fusily 1219 these loans seem to have been repaid from the revenue of 1219, but at the end of that fusily she was in arrears to Government 30,726 rupees. The extravagance and mismanagement of her servants, disputes, and want of economy in her family, and partly, it may be inferred, her own want of energy and capacity, and the seclusion of her rank and sex, produced these difficulties.

14. The disputes in her family originated in the supposed claim of her brother-in-law, Mooza Deo, to the zemindarry. Mooza Deo prosecuted her, and an order was passed by the Sudder in 1809, confirming a razeenamah between them, ordering she should hold the zemindarry during her life, when it should revert to Mooza Deo. Mooza Deo died lately at Chicacole, but his son is the representative of the family.

15. Opinion was at that time strong in favour of putting the Regulations for the recovery of arrears of revenue into effect. There had been a good deal of trouble about Moherry, and she had fallen for two years in arrears, and her country was accordingly advertised for sale, to take place on the 29th September 1810. The Board of Revenue and the Collector had lost their political and judicial power and feeling, and took of course a fiscal and regulation view of this and every other similar case of arrears. The arrear was due: the mode of proceeding was laid down in the Regulations; they had no business to consider farther. Many advantages may have resulted from this division of duty, authority, responsibility, and feeling; but there is no doubt the people, and the Government too, have suffered from the want of the general inspection, care, and consideration of officers, who considered themselves generally the representatives of the Government.

16. When the Rannee found herself in danger of losing the zemindarry, she does not appear to have been deficient in exertion. She got her renters to agree to come forward with an advance of the then current year's revenue, altogether about seventeen thousand rupees, proposing to raise herself about five

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five thousand rupees more, altogether twenty-two thousand, in order to save the country. The renters accordingly came to Ganjam with the money, and she raised five thousand rupees; three thousand rupees by loan and two thousand by pledging her jewels. It appears that the Zemindars here frequently resort to the same expedient, and pay the last year's balance by anticipating the first kist of the next year. The Zemindar raises such money on his own credit; for if the country should be sold, the renters would be liable to pay again. The renters, in this case, came forward to assist the Rannee; but they were naturally anxious about the arrangement she might make with a Soucar, or the Circar, because if she lost the country they might lose their money. She also came to Ganjam.

17. It appears that Chellamiah, the Shroff, had had money transactions with her as with other Zemindars; that he enjoyed a jaghire village (Woonnabelly Pilly) in her country, worth six hundred rupees a year, given by her to conciliate his favour; that he was a great Soucar in the country, and a great man in office too, and that he was therefore a proper person to lend his assistance on this occasion. It appears he offered his assistance: at all events, that he agreed to afford it, and on condition the sum the renters had agreed to pay and the Rannee had raised should be delivered to him, promised to make up the remaining balance of about ten thousand himself, either taking a mootah in mortgage for what he should himself advance and put off the sale, or if that could not be done, buy in the zemindarry at the sale for the Rannee. It is impossible to tell what his real intentions were: he might probably at one time intend to restore it to the Rannee. He most likely wanted to get the country and Rannee into his own hands, and then to make the most of them, keeping or giving up the country as circumstances might dictate; and this is the usual way in which money-lenders consider and manage these zemindarry concerns.

18. It must be recollected she was a woman, secluded by her rank and sex, much in the hands of those about her and the cutcherry, in distress, pushed for the money, in fear; that Chellamiah was a Soucar, Company's Shroff, a great man in the office and country too; that he was in the habits of business of this kind with other Zemindars; that paying money to him, and getting him to become answerable for money, was considered nearly as good as a receipt from the Treasury, and that the money transactions of the Ganjam Zemindars, even with the cutcherry, are conducted in an irregular manner. All this accounts for the money being lodged with him in this manner, his undertaking the arrangement, and its being believed he could manage it. No doubt he could.

19. When the Rannee came to Ganjam the arrangement was concluded, and Chellamiah promised, and it appears took an oath to effect it. The money was accordingly either paid, or the necessary assurances given to Chellamiah before the sale took place. All the renters who can be found, and many others recollect, and have given full and clear declarations on oath to the whole transaction, with the exception of three, Damodhur Croh, Gopenauth Mahuntee, and Lutchem Mahuntee.

34. I think it clear the ancient family lost the zemindarry by a cutcherry trick, and that under all the circumstances of the case and country, justice and policy require that the Government itself should do them justice. The injury was done by the officers of the Government, in the cutcherry of the Government, and under the cloak of the Regulations of the Government. The Zemindars and country people can only see the transaction in this light, and expect justice from the Government. They look to the Government, and do not understand the Regulations, nor the nice theory we have endeavoured to introduce: in fact, nobody but the Government can and will do them justice; nobody but the Government is so deeply interested and has the power.

35. It may be said, the ancient family may go to the courts, that they should sue the Bundum family for the zemindarry and the profits for the last eight years, on the promises and payments from and to Chellamiah before and after the sale: but this would not satisfy the people; and, besides the delay and uncertainty of the law, the family are now reduced to abject poverty, and till lately have been in confinement. They, in fact, want sense and purse to prosecute.

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secute. The injury was done by what the people consider the Government, and after all that has passed in Ganjam, nothing but immediate satisfaction will convince the people that justice will be really done. They cannot believe the Government want the power, that they are really fettered by their own Regulations, and have really tied up their own hands. The Government must restore the ancient family immediately.

36. In order to restore the ancient family, and secure the revenue and tranquillity, this banyan family must be immediately ejected. Their relative Venkatakistnamah, who now manages their concerns, proposes in his arzee to me to resign the zemindarry, if the Government will agree to pay them the original principal of the purchase-money (thirty-four thousand rupees), and the amount of the balance now standing against the country, taking from him the bonds he has got from the renters for their balances. The original purchase-money, and these balances together, would amount to above a lac of rupees, and the recovery of the balances is uncertain.

37. The zemindarry would not be worth a lac of rupees, perhaps, to any individual; but I consider it would be well worth the while of the Government to pay not only a lac of rupees, but a lac of pagodas, if it were necessary, to get back the country, to enable themselves to do justice and recover the attachment of the people, to unloose their own hands now fettered by the transfer to the Bundum family, and it may be hoped, get rid of this rebellion and withdraw the troops and peons, who must cost a lac of pagodas a year, now employed on this service, and to secure the future revenues and the lives and property of the people.

47. As Chellamiah is dead, and his family, though irregularly, have come under the Collector's protection, the Government may possibly not object to the Collector's being authorized to accept the resignation of the zemindarry on reasonable terms. Perhaps the payment to them of the principal of the purchase-money, thirty-four thousand rupees, as I understood, was recommended to them by their friend at Madras; or considering the circumstances of the country, the Collector might be further authorized to buy, upon the best terms he could, the balances, if there should be any obstacles to an early arrangement, and any objection appears to the suit for the forfeiture, and to the immediate assumption of the country. This, however, would be rewarding instead of punishing the fraud.

48. I hardly think such a proposal would weaken the right of the Government to the forfeiture, or injure the suit in the Adawlut to obtain it; because it would be evident the offer was made from the best motives, from a desire to do justice to the old family, and remove the cause of the rebellion and secure peace even at some expense. The security of the revenue, and saving the people and troops, are also laudable motives for such an offer, even though justice may demand the forfeiture. It would be considered, that although the Government see it would be proper to insist on the forfeiture, as an example to deter other public servants from such transactions, yet that the peace of the country, the security of the revenue, and justice to the old family, made it necessary to get the country back immediately; that therefore the punishment of the fraudulent transfer became in the eyes of a considerate Government a secondary consideration, and if the offer should be unwisely rejected by the Bundum family, such a proposal would, I imagine, rather benefit than injure the suit before the Adawlut for the forfeiture.

49. All this, however, I humbly submit with deference to better judgments. It comes within my duty to state what seems the only proper and likely means at present to put a stop to this rebellion. The mode in which it may be legally done may require better judgment and more technical knowledge; the great object is to get rid of the Bundum family immediately, and the Government may do so by assuming the country, but they may prosecute for damages. It is for consideration, how the country may be forcibly assumed by the Government with the greatest safety or the least risk of incurring damages, or a decree for the restoration of the zemindarry to the Bundum family. The Government would sue for the forfeiture, and it is to be hoped would gain the cause; the Bundum family would in the mean time, or hereafter, prosecute the Government

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Government for the forcible ejection. The object is to eject them in such a way as to avoid, or diminish as much as possible, any damages, fines, or consequences of that nature, under decrees of the courts.

50. If the Government should order the Collector to withhold the countenance and assistance he now irregularly gives the Bundum family in the management of the zemindarry, and to leave them to manage it themselves, they would probably be unable to collect the revenue, and be soon obliged either to throw it up or fall in arrears, when it would be attached and sold, and so the great object of getting it out of their hands would be accomplished. But the public interests would suffer too much from such a measure: the revenue would fall into such a state of disorder, that it would require a long time to recover from; the disturbances might be worse than ever; what authority now remains would be destroyed, and the worst consequences would ensue. Such a course must, of all others, be avoided. The Government, above every thing, must avoid so pusillanimous and dangerous an expedient. Instead of being likely to put down the rebellion, it would probably produce anarchy. The Government must look first to the protection of the people, authority, and good management.

51. If the Bundum family should refuse to give up the zemindarry on fair terms, they will show that no consideration of propriety or humanity can influence them, where their interest is at all concerned or their pride or passions excited. If one-hundredth part of the assistance given them had been given the Rannee, she could have kept her country; yet she was always, in fact, much more fit to be considered an incapacitated proprietor than the Bundum family. This family seems to have no sense of the exertions, loss, and expense incurred in fighting their battles.

52. I have no doubt that they make use of the Collector's name and authority for improper purposes. It is said they have sequestered and kept the revenue of jaghires and enaums, and that the threefold capacity in which the Shroff acts, of Soukar, Zemindar, and merchant, enables him to derive, perhaps, unfair profit at the expense of the Ryots. It is certain that, independently of the circumstances of the original transfer and the caste, the family is unpopular.

53. I have endeavoured, as much as lay in my power, to stop these disturbances by my proclamation, my professions and inquiries, and by assuring the Moherry family and people that I had represented their case to the Government, who would undoubtedly do justice to every body. But it is uncertain whether the inquiries and professions of an inferior officer can have effect long, unless the Government immediately order the Collector to assume the country on their behalf, and assure the ancient family that they shall be restored and allowed a malikana from the revenue, which shall be managed by the Collector till all accounts and balances shall be settled and a proper arrangement made for the future. The Government must also, at the same time, direct the Collector to sue for the forfeiture, and take such other measures as may be considered expedient to save the Government from damages, or other consequences of any law-suits which the Bundum family may hereafter institute.

54. These measures, it is thought, will put a stop to the rebellion: at least they are the first that can be taken to effect that important object, and I humbly recommend they be carried into effect immediately.

55. It possibly may be apprehended, that these measures of conciliation, or rather strict justice, may weaken authority, and encourage others to endeavour to carry points by resistance. I answer, I see no hopes of putting down the rebellion, at least without such exertions and severities as the occasion does not seem at present to authorize and require, except by doing what is considered by the people, and what is in fact, strict justice. So far from being weakened, I think authority will be strengthened; because all authority, especially of the Company in India, ought to be founded on justice.

56. No doubt the Government could put down this rebellion by sheer force, and the people know it well. The Government can do any thing; but it will not employ its armies, and the severities which would be necessary, unless in a

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case of unquestionable justice and necessity. If after doing justice these disturbances should continue, I would recommend the severest measures.

If any other matters should require inquiry and redress, they should also be looked into. If justice is done, I think no serious resistance can in general be expected. There are, no doubt, many desperate men who can be kept in order only by severity. I would not wish to conciliate such men; but, at all events, justice must first be done, and then severity must, if necessary, be applied.

As there are some thousand Peons and Conds under insurgent chiefs waiting the result of my inquiries, and ready to begin the work of plunder, I may stand excused in pressing upon the Government the necessity of immediate orders to the Collector on the subject of this report. The ancient family must be assured of their right, and the country assumed, and the law process instituted by the Collector.

I may also be excused, if I add, that in the present state of this province, it is necessary that a full Collector should be immediately appointed. The people now do not know who is to govern them, or what measures may be followed up.

If I have been led into an unusual freedom of expression and discussion, I trust it will be attributed to compassion for the people, feeling for the troops, and concern for the honour of the Government. Circumstances have made it necessary to explain every thing.

I have the honour to be, &c.
(Signed) W. THACKERAY,
Collector, Bellary.

8th February 1819.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 30th March 1819.

Read the following letters from Mr. William Thackeray:

To the Chief Secretary to Government at Fort St George.

Sir:

Mr Thackeray's Report on Ganjam, 15 Feb. 1819.

Par. 1. I have the honour to request you will submit for the consideration of the Right Honourable the Governor in Council the following observations on the present state of the Ganjam province, which now seems to demand some attention from the Government. I should have deferred sending these observations till after I had finished my enquiry at Goomsur, but the state of the country is too evident to make it difficult to form an opinion; and it is necessary for the Government to be fully acquainted with it, when they take into consideration my letter of the 8th instant, respecting the Moherry disturbance, on which they must pass orders without any delay.

2. Ganjam, Vizagapatam, and Rajahmundry, are countries certainly different from all the other territories dependent on Fort St. George, chiefly because bounded to the westward by a wide tract of hill and jungle, inhabited by uncivilized and indeed unconquered barbarians, many of them not even nominally dependent on any Government: their climate and their poverty have secured them from conquest. No great native Government ever seems to have thought this tract worth conquering. It has been left as a waste corner of the earth to wild beasts and Conds: nobody seems even to know the boundary. This tract has never been even explored: there is a blank here, left in the maps.

3. The country at the foot of this range of hills and the vallies which run up between them are fertile, but for the greatest part of the year the climate is deadly to strangers, and at all seasons very unhealthy.

4. The Rajahs, whose countries lay at the foot of these hills, seem rather the descendants of the ancient lords of the country than of the revenue and police

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police officers of the great native governments. As the Zemindars were to be considered in other countries completely subdued, it matters little now how the ancestors of the Rajahs got their seats; but it is certain the Mogul Government, even when strong, exercised little or no real power in their countries. They exacted only a small peshcush, and required the Rajahs to refrain themselves from plunder, and to protect the low country from the Conds.

5. These Rajahs are to be considered rather as captains of the borders and lords of the marches, chiefs of the hills, than as private landholders. Their easy peshcush enables them to maintain peons, and the protection of the low country must be considered one of the conditions of their tenure, and one of the chief considerations which influenced the great Government under which they have lived to fix their peshcush so low.

6. The Rajahs are connected with the Conds. All the Conds, indeed, who inhabit their own hills are their subjects, reduced and kept in subjection, partly by force, but chiefly by pay and presents, and the advantage of their connection. The Circar officers never seem to have established a direct communication with the Conds; at least, no successful steps have been taken to bring them under the immediate controul and influence of the Government. I do not think there are many Conds, but they extend all along the range to beyond the Godavery behind Polaveram, and are again found, under the name Chinchoowars, when the range again arises south of the Kistna.

7. The peons who inhabit the villages at the foot of the range are more devoted to their Rajahs, almost as little known to the Circar officers, and as little connected with the Government as the Conds. The inhabitants of this tract, to the northward, are wodras, said to be less civilized than other Hindoos, but not deficient in good sense, at least in cunning.

8. The Committee of Circuit state the force of these hill Rajahs, as kept up. Perhaps they do not keep so many peons now; and of course, it is so much the better, if they can manage the duty with fewer, because they will find it easier to pay their peshcush; but on this feudal principle, instead of doing every thing to make them diminish the number of their peons, it would be the duty of the Circar officers to see they kept up their quota, to turn out against banditti or Pindarries, or a French invasion.

9. With respect to the administration of justice, the Committee (the best authority) observe, small matters are settled by the head of the village, greater by the Rajah or rather his panter. This was in 1786. No alteration took place till the establishment of the courts; till when, no great Government, in fact, ever attended further to these Rajahs, than to get a light peshcush from them, and make them do their duty as feudal chiefs.

10. The Company have been sovereigns of the Circars for above fifty years; and, it may be said, but little has been comparatively done towards establishing the authority of the Circar. Some Rajah or other has almost always been in rebellion, or there has been some disturbance somewhere, arising from disputes among the Rajahs themselves, or intrigues among their own people against them. These disturbances altogether have cost more trouble, lives, and expense, than any of those foreign wars by which the Company have gained so much.

11. The usual course is for the Rajah to stop payment, or to refuse to attend in person to answer some criminal charge, true or false, his rivals, or the party hostile to him, may bring forward, and the local authorities may think it necessary to notice. The Rajah is seized and confined, or flies to the jungle; and, in either case, his adherents or banditti, who act in his name, plunder and murder those of the adverse party, who then generally get possession of the revenue management, and who then become the government party. Troops are sent into the country, great exertions are made generally without success, by forced marches, to catch the insurgents, and by small detachments to protect the villages. The loss, and in fact disgrace of such a warfare become intolerable. Every body suffers: the Rajah is confined and deprived of his country, often plundered; or if not confined, suffers with his adherents great distress in the jungles: the Ryots are maimed, murdered, and

plundered, the Government loses its revenue, the troops are harassed and lose great numbers by sickness; at least every body seems to get tired of such a state, and a peace is patched up by restoring the old Rajah, or by setting up another of the family, who by the countenance of the Government is in a few months able to establish his own authority.

12. The few attempts in this part of the country to establish a Circar management under an Aumildar, seem to have been unsuccessful. Perhaps the Ryots and shopkeepers might have been taught, under a very good administration, to have preferred a direct communication with the Circar; but the leading men in the country, and particularly those of the military caste, seem always and naturally to have preferred a Rajah, and the Ryots under a Circar management were exposed to so much violence, that they too must have preferred the protection of a Rajah. Perhaps there must be a Rajah. An able Collector and able Aumildars might possibly manage these countries; but the Government could hardly expect a succession of able men in a climate where there must be so frequent death: It would be hardly worth while to pay able men for such a service. The prejudices of the people are against a Circar management, and a Rajah seems a necessary evil.

13. It may perhaps be said, there might not have been a good Circar management, and the proper measures might not have been taken to conciliate the leading and military part of the people. However, I doubt whether any measures would have succeeded.

14. All we could ever do in these countries was to expel one obnoxious Rajah and to set up another of the same family in his place. The old rebel Rajah was usually either confined and pensioned, or if at liberty was recorded as an outlaw, but in fact privately provided for. In short, the Circar management was always found so insufficient, that the Government were at last compelled to have recourse to a Rajah.

15. It is now impossible to tell the causes of these rebellions for fifty years; but there is reason to suppose the Circar officers were, in general, as much or more in fault, than the Rajahs. In former times, at least, private exaction by Dobashes and Circar servants rendered it difficult for the Rajahs to pay their peshcush, and led them to expect indulgencies and remissions the Government could not always be ultimately brought to allow.

16. The Rajahs, with all the faults imputed to them, do not appear unwilling to perform what they consider their allegiance requires. So long as they are treated with justice, they seem ready, if they can, to pay their peshcush. They generally manage to pay it, though sometimes with some difficulty, and after some delay, generally arising from the roguery of their own servants or perhaps the Circar servants, and the exactions of Soucars and other creditors, who take advantage of their indolence, incapacity, or distress, and extort usurious bonds from them. They never seem to have been connected with the public enemy; and I may even venture to say, that eight or ten years ago, if a foreign force had driven the Collector with his cash chest from Ganjam, he might have found a safe retreat in Kimmedy or Goomsur. The Ganjam Zemindars seem to have shewn their fidelity in 1782 and 1783.

17. The permanent settlement, it is true, put a stop to the direct bribes of the Circar officers: but I have no doubt the court and cutcherry servants have still found means to raise contributions on the Rajahs, and the exactions have been felt more, because formerly, when bribes were paid, the Rajah got some exemption or abatement of peshcush in proportion.

18. The government of the chiefs and council might have been more corrupt; but it was perhaps, considering other circumstances, more efficient, and I should think more popular that it has been since. Then, if the Rajahs bribed high, they secured staunch and powerful friends. The chiefs never pretended to take the police into their own hands: seldom, and then only in particular cases, where the Company's weavers or the gentlemen's were concerned, interfered with the administration of justice. They interfered little more with the revenue management than now.

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19. The Rajahs are indeed indolent, ignorant, superstitious, expensive, dissipated, haughty, suspicious of Circar officers, and they wish to consider themselves rather tributary chiefs than common subjects. Injuries, intrigues, and sometimes insults, produce naturally the most violent effects on such men. Fear and suspicion particularly, and sometimes anger, take possession of them: they then do something desperate, and must be considered mad. A wise government must, if possible, prevent such explosions.

20. The judicial system and the permanent settlement were suddenly introduced among these chiefs about fifteen years ago; and would, it was supposed, prevent or provide a remedy for all these evils, then recently felt at Ganjam. But it was forgotten that they had never been subdued, and that a complicated system put an ignorant nobility still more in the hands of cunning dependants of Europeans, who could take advantage of it.

21. The authority of the Government ought to have been completely established, before they could expect the innovations which were made to accompany these systems could be suddenly and rigorously introduced without resistance. The fixing the peshcush was no doubt wise, particularly as it was in general easy; but the selling ancient zemindarries at once for arrears, the substitution of a government police for the ancient institutions, the new and complicated, and where these chiefs were concerned, perhaps harsh process, both in civil and criminal matters, the extensive power arising from the judicial and police interference of the local officers, and therefore of their native servants, the treating them with lawyer-like sharpness, instead of the paternal protection they expect, at least talk of, from the Circar, the transfer of them, in short, from the political to the judicial department, were great innovations.

22. The Government also gave up a great deal in the way of inquiry, information, and controul. They relieved the Rajahs of duties they had always discharged, and they only could effectually discharge; the police, for instance. They also shut themselves out from any communication with the people, and in many respects tied up their own hands, while they at the same time imposed, if not fresh burdens on the Rajahs, new, and it would seem dangerous modes of exacting, what the Rajahs no doubt owed, and admitted they owed to the state.

23. In short, the Government then altered the constitution. They weakened their own hands, too, when in fact they wanted more power than ever; because they undertook, in Ganjam at least, more than ever, for they undertook to administer strict and equal justice, without regard to rank, among a lawless, unwilling, and unsubdued, or at least a hitherto privileged order of men.

24. There were only two ways of getting the Rajah to submit to the courts: either to give them a court and system so suited to their dispositions and situation, with a judge so wise and so good that they should submit voluntarily, or to force them to submit. They must of course, and actually do, dislike the courts, which they consider meant to make them pay their debts and punish their offences, so that it became necessary to force them to submit.

25. We could not expect to establish the supremacy of the courts by force, without sending an army into the country, fighting Aumildars with great bodies of Peons into their districts, and executing martial law with severity, and thus actually setting aside the courts, whenever, like Danunjiah Bunge, they refused to surrender to a warrant, or, like the Moherry family, they lost their country for an arrear.

26. This, however, with the best revenue administration, would have been found a more difficult business than the subjugation of the southern pollams, Wynaud, the Ceded Districts, and other countries, where resistance has been put down with a strong hand; because the people are more devoted to their Rajahs, even than the followers of those southern chiefs, and because, though perhaps less warlike, they have a much stronger hill and frontier country, and even a worse climate in their favour, which have hitherto enabled them to maintain so much barbarous independence, and with their poverty may enable them

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them to maintain the struggle, till the Government give it up as not worth supporting. All the twenty-one Rajahs together do not pay one lac and thirty thousand pagodas: not much more than one good Aumildar in Tanjore or the Ceded Districts.

27. During the last three years we have tried what martial law and troops could do. It is true, the revenue management, perhaps, may not have been very efficient, or the Circar officers not clearly in the right, and therefore it may not be thought a fair experiment; but supposing the cause and management good, I hardly think it worth while to force a new system upon them. If one Rajah fail in his duty, Government must punish him and put up another of his family. This seems the custom of the country, and what all former governments have done.

28. If the revenue administration can be improved, it may be acceptable to them, and of advantage to the Government for the Collector to take the countries to nurse, when they may be involved in difficulties, giving them a malikana, and assuring them that they should have their country again if they conducted themselves properly, after their affairs should be settled, and they could make satisfactory arrangements for their future management. If they have full confidence in the cutcherry, I have no doubt they would be brought to acquiesce in an arrangement of this kind, and might probably be restrained from improper interference and irregular collections.

29. Supposing even the Company had come into the Circar as conquerors, as they entered the new provinces in 1800, and ever so efficient a revenue administration had been introduced, I doubt whether it would have been thought worth while to reduce these Rajahs to the condition of common subjects. A light peshcush and general allegiance, under the controul of a political agent, acting immediately under the orders of the Government, as occasion required, on fixed principles, but not under cramping rules, would have been as much as could have been expected from them. An arrangement of this nature would have saved the Government, the Rajahs, and the people a great deal of trouble and misery. These Rajahs are not to be managed on justice of the peace principles.

30. But these new systems were suddenly introduced after a bad government under the Company of thirty years. Our character was much lower than in the new provinces. We had come, and had generally acted as merchants, rather than as conquerors and sovereigns. There had unquestionably been much corruption; but, in fact, there never has been a strong government in the Circar. For seventy years they were in great confusion, when Monsieur Bussy attempted to reform the police and the revenue, When Colonel Ford had expelled the French, the English authorities seem to have been confounded at the vast country subjected to them; or if they had spirit and comprehension to feel their situation, they were either too weak or too ignorant of the country languages and customs, or possibly corrupt, to act as sovereigns. For some years after Colonel Ford's conquest there was a general anarchy, and indeed from that time till the permanent settlement was made, the Circar authority had never been effectually established, except in the immediate vicinity of our settlements. The meagre accounts of the Committee of Circuit, but the best ever got, shew that in Ganjam at least there was neither real information nor authority.

31. If authority was not established before, it could not be expected to be done immediately after the permanent settlement was made. That settlement was, in fact, in many respects a permanent resignation of power, and the means of obtaining that information and influence which were necessary to enable the Government to administer equal justice, as they undertook, to high and low, Rajah and Ryot.

32. To enable themselves to have performed effectually what this extensive, and here perhaps novel obligation, required, they ought to have done what they did in other provinces, now under better government, sent an army into the country, placed the revenue administration in the ablest hands, deferred the courts of justice, suspended the Zemindars when suspected or incapable, given them a malikana, placed their own Aumils in charge of the revenue and police, taking

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taking accurate accounts, particularly of all enaums, and made the settlements with Ryots themselves.

33. Under such a strong and good provincial administration, the Zemindars would have been treated differently, according to their character, caste, conduct, and situation.

34. They may be considered of three descriptions. The hill Rajahs, never thoroughly subdued by the great native government: a fixed and easy peshcush was no doubt the wise way of settling with them. The good effects of the permanent settlement have been amply felt in Ganjam; it kept things quiet for many years. These chiefs were tributaries rather than common subjects. The police should have accompanied the revenue, and it would have been better to have put them under a separate and simpler system. Such Rajahs belong rather to the political department: they should be governed on fixed principles, but not by complex untried rules, which fetter the Government on the one hand, and expose the ignorant Rajahs, on the other, to the arts of men more knowing than themselves.

35. Other Zemindars, too, were men of military castes, Rachawars and Velma Dhoras, whose ancestors were men of influence in the country perhaps, or even officers of the Hindoo government at the Mahomedan conquest, continued, or newly appointed, revenue and police officers by the new Government. In general, it might have been better for these Zemindars if they had got their malikana, and their countries had been kept under a Circar management.

36. There were other Zemindars, men of cultivating caste, who answered more to the Mogul, and indeed English idea of Zemindars: head farmers or Potails of districts. Some of these might have been continued in the management, and would have made indifferent Tehsildars. But wherever it was not necessary to have Rajahs under a separate system, wherever Government intended their new judicial process to be acted on, and to reduce every body to the condition of subjects, it would have been wrong to make a permanent settlement with Zemindars at all, if the Government had had any confidence in the revenue administration. Nothing but the well known corruption of the native servants, and the experienced inefficiency of the revenue management in the Circars, could make a permanent settlement with such Zemindars, and in such cases, proper. In such cases the permanent settlement was an evil; but better perhaps than other greater evils. Annual settlements were known to be attended with such abuses, that any thing was better. In fact, there never was a good revenue system in the Circars. There may have been able Collectors and good servants, but no good system ever appears to have been established: the permanent settlement may be considered made, because the Government despaired of reforming these inveterate abuses.

37. But though the peculations which followed annual settlements were stopped in the Circars by the permanent settlement, the Government lost a great deal: indeed, the Government professed to give up a good deal. They were at once cut off from any communication with the people, but through the courts, where nobody comes willingly. We none of us like to appear in court, or before a magistrate, with the oaths and forms accompanying such appearance; but the people of India like the cutcherry of the Collector: it is the great gate of communication between the Government and the people. This is no reflection on the Courts: it is the same in England.

38. Even in those cases where the Zemindars were continued in the exercise of that office merely as Zemindars, not as Rajahs on a separate system, it was necessary to have made them continue to manage the police as they had done for ages, according to the custom of the country and their original institution. It was necessary to do so, if no permanent settlement had been made with them; but it was perhaps even more necessary after making that settlement. Instead of doing this, the Government then gave up to them for ever the revenue management, that is, the source of influence and information, and relieved them from this important part of their duty. When I say police, I do not mean the cognizance of petty officers, but the preservation of the peace.

39. In

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39. In former times, wherever the Government was strong and pretended to administer impartial justice, they necessarily exercised the strictest controul over the Zemindars. They knew the revenue officers only could conduct the police; that, in fact, a good revenue management is a good police: they therefore always entrusted this duty to the Zemindars, and exacted it from them.

40. Our Government has done the reverse: they converted offices into lots of land, they treated tributary Rajahs and great revenue and police officers as mere landholders. This was, perhaps, one of the greatest innovations ever introduced into any country, except perhaps the general transfer of land from English to Normans after the Conquest. It had its advantages, no doubt, and answers in some places.

41. When the Government confirmed, and in some respect increased, the influence of the Zemindars, but at the same time relieved them from the responsibility and duty of the police, they transferred these duties and obligations to the zillah Judge; but they could not, at the same time, transfer the command of services and information necessary to enable him to perform what these obligations required, because they had previously made them over to the Zemindars. It was with that command of service and information that the Zemindars always had and always could maintain order in their countries. It was only when the Government was weak or tyrannical, and the Zemindars in rebellion, that there were any disturbances.

42. The zillah Judge, when he came to discharge these duties, found himself totally destitute of any real information or authority in the country. He was obliged to sit down contentedly ignorant of every thing that passed five miles from his dwelling, or had recourse to hired Darogahs and Peons, a new establishment, unknown in the country before, and unconnected with the country people. These new police officers did much more harm by their intrigues and extortions, than any little good that could possibly arise from their information and services.

43. They were almost always either bribed by the Zemindars and country people, or endeavouring to extort money from them, or at least shewing their usefulness and importance, by dragging to light, and often exaggerating their transgressions. Most of the Judges seem to have considered them very corrupt. There is but one opinion of them among the country people, wherever I have had an opportunity of inquiring.

44. The Darogahs were generally low men, such as Cutwals, turned-off writers, Dobashes, and butlers, the dregs of the courts and cutcherry: their Peons good for nothing, batta Peons, such as hang about every cutcherry, and follow the Dobash. Sending such men into the zemindarries was as if the Government, an hundred years ago, had sent a dozen London attorneys' clerks, with some Bow-street runners, to the Highlands of Scotland, to controul those proud chiefs, and establish a good police in that country.

45. Relieving the Zemindars from the police was, in fact, an injury to them, because as no other efficient system could be introduced, their Ryots and revenue were exposed to the consequences of a bad police, and they themselves to the intrigues, extortion, and insults of low men.

46. Great exertions have no doubt been made. The seizure, more through the Nizam's police than ours, and punishment, in 1813, of Venkal Row, Jimma Rouze, and other banditti, who had plundered the country between the Kistna and Godavery for twenty years, re-established for the present the tranquillity of that tract; but all the country north of the Kistna is still liable to disturbance. Perhaps the Collectors may do something by employing the Zemindars under Section 39, Regulation XI, 1816. But I think that section deficient, because the magistrate should have been expressly authorized to employ the servants of the Zemindars, who are, in fact, in all respects better calculated for this duty than their masters, particularly because they can be brought forward with less trouble, if accused of any abuse, in the discharge of it. This section is also objectionable, because it allows the magistrate to employ the Zemindars on his own responsibility. Now few men will become

personally

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personally responsible for the acts of any native. It ought to have been made part of the system, as it always was till the permanent settlement was made.

47. Most of the Zemindars, too, are unfit, and many now refuse to take the duty; and in other cases, in a minority for instance, the double managements and divided influence may prevent the Magistrate establishing an efficient police: but wherever the Zemindars and their servants are not bad characters, and will undertake it, it may be best to entrust it to them.

48. It may be said they will abuse it. I answer, if their general character is too bad to be trusted with the police, they should not have been trusted with the revenue, which is what really gives them the means of doing good or mischief. If they are good enough for the revenue, they are good enough for the police, which to be efficient always has and must accompany the revenue; and there can be no police but through the people of the country.

49. We must engage them in the service or nothing can be done. But, besides this, the Zemindars, their servants, and the country people, who can only be brought to act under them, are undoubtedly more respectable than the low people sent from courts and cutcherries on this duty.

50. If it was proper to continue the police with Zemindars, it was indispensably necessary with the hill Rajahs. They keep up, and in fact, by their low peshcush and original institution and tenure, are bound to keep up a police establishment. They are the natural channels of influence and controul over the lands, the only efficient captains of the borders. They hate our new police, and we cannot expect to establish any police in spite of them. If inclined, they will just as soon commit acts of violence without as with the police. I think they would be under some check if they had the police duty, and responsibility might be imposed upon them, perhaps, in such a way as to make them more careful.

51. The new police is said to have contributed to produce the disturbances in Ganjam. At present, indeed, the police of the hill zemindarries is three battalions and two companies of Sepoys, a battalion of hill rangers, and an host of country Peons, detached in small parties, to protect every village for which a guard can be spared. Perhaps the most costly and least efficient police in the world, especially as the old police zemindarry Peons are still maintained, and in fact by the Government, who gave up so much revenue when they fixed the peshcush so low. These Peons are now paid as before; but employed in making, not putting down these disturbances. There are the men, and paid, but no longer under the old discipline.

52. These disturbances are the real objects of police. Common cases of murder and even robbery are scarce in India, particularly in Ganjam: it is gang robbery, by parties from fifty to five hundred, that is the great evil.

53. It is true, many abuses, sometimes even enormities, may be practised in the zemindarries. Whenever there is a Rajah there is danger. There is danger when they are poor, and when they are rich; from their own servants, and from machinations of circar servants against them. If poor, they cannot pay their peshcush; if rich, may get insolent, or may be objects of plunder. They are in general too indolent, and incapable to manage themselves; their servants will occasionally get them into scrapes: but, on the whole, there may be less mischief if they have the police, than if we attempt setting a police over them.

54. In fact, the Government cannot now protect the people in these hill countries, except through the Rajahs. The people know this, and naturally look to the Rajahs, and not to the Government. It may be said, this will not be the case when the English Government is better known, our regulations introduced, and the people more civilized. I answer, I can perceive nothing very effectual done towards establishing a good Government police. I can see no instruments to maintain tolerable order but the Rajahs, nor are we likely to find others: they are the country gentlemen here. If our system, our officers, and the people are likely to improve, why not the Rajahs? They are at least as likely to improve as the low people generally employed by the court and cut-

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cherry in Ganjam. Why should not the men of rank and fortune improve as fast as any body else? Lord Cornwallis expected their improvement, and it was one of his best reasons for making the permanent settlement. I have no doubt there has been a great improvement here, on the whole, since the country has been under the Company's Government, though much slower than in other countries. In 1806 Lord William Bentinck proposed to trust the Zemindars in the circars with the police, though the Supreme Government overruled it.

55. The Rajahs or their servants commit frequently irregularities, sometimes enormities, but these stories are generally exaggerated by the party hostile to the existing Rajahs. Sometimes some police, or revenue, or court officer, joins the party, and they try either to take advantage of the Rajah's transgressions to extort money from him, or to get the Government to take up the cause against him, that he may eventually lose his zemindarry. His brother or cousin, with some of the public servants, are perhaps at the bottom of the intrigue, which sometimes may extend to the hills, when the Conds may be brought down to plunder his villages, and so disable him from paying his peshcush. It is a struggle for the zemindarry or revenue management, which, of course, where the peshcush is so low, is a profitable concern. In other provinces the Government give up revenue to keep people quiet; here, sometimes, to make a disturbance.

56. I believe the Rajahs, in their management of their servants, and the Conds particularly, are sometimes obliged to exercise severities, which are in fact not criminal, when absolutely necessary to maintain the peace. The Government has no natural right to question them for such acts. The Government cannot protect the people. If the Rajahs, as captains of the borders, do not take on themselves such necessary severities, the country might be a scene of plunder. The law, perhaps, cannot allow of such acts, but they would hardly ever be brought forward, unless the Magistrate went out of his way to drag them forth. Even then they would not be established in court, because the people and servants about the Rajah would never speak out against him, when his life and dignity were concerned. The Government would not be brought to give them the power of life and death; but it would be better to do it at once, than to leave the country to be plundered by the Conds.

57. Sometimes one Rajah is accused of raising disturbances against another. Pudmanabha Deo, proprietor, in fact Zemindar, of Teckally, is the son of Doogarauze, who was related to the Kimmedy family, and managed that hill zemindarry many years. When he died his son succeeded to the management; but a party was soon formed against him, who intrigued with Peons and Conds, who began to plunder the country, and at last drove him from the management: another manager was appointed, and Pudmanabha Deo retired to his zemindarry of Teckally. In a short time fresh disturbances were raised against the new management. Pudmanabha Deo was accused of exciting them: he was tried and acquitted before the court of circuit. His son, a mere boy, was sentenced to death by a court martial for assisting the insurgents, but reprieved. It seems generally believed Pudmanabha Deo got off by large bribes to lawyers and witnesses. It is doubtful whether he was concerned. He says the party which at first excited disturbances against him, when they had thereby effected their object and succeeded to the management, did not perform what they had promised to the banditti they employed; and that, in revenge, the banditti again rose against their old employers, now got into power, and created the troubles of which he was accused. At all events, whether Pudmanabha Deo really instigated these second disturbances, it was improbable he should have employed his only son in such a dangerous intrigue, when he could so easily have communicated with the insurgents through any of those confidential people he was also accused of employing.

58. If Pudmanabha Deo had not been Zemindar of Teckally he would probably have escaped this misfortune. Teckally was a circar district next to Kimmedy, sold by the Government to his father. One would suppose experience had shewn there were Rajahs enough before, but there are no less than ...... *Sic. orig.* new proprietors or Zemindars in Ganjam on the estates sold when the permanent

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nent settlement was made. The Government were not in distress for the money, and wanted the influence and information the management only can give. If these new Zemindars were fit to be trusted with the revenue, they ought to have the police too. If the revenue management here was so bad as to justify such a new creation of Rajahs, the police has surely been bad enough to let that follow. Even the people, though many of them are spectators, are more respectable, I should think at all events must have more at stake, and must feel more interest in supporting good order, than the police or even revenue officers now usually employed.

59. It may be observed, every body has an advantage in these disturbances, except the Ryots and the Rajah, or Circar. When the country is zubted, the Circar servants in charge, and perhaps their relations in the cutcherry, get something in the scramble. The country peons get pay and batta for turning out against the insurgents; the favoured Ryots get remissions for real or supposed plunder; the insurgents live on the plunder and never get punished; the Government is plagued, the troops suffer, the poor Ryots are mutilated and murdered.

60. These disturbances are the country way of scrambling for power and emolument, or complaining of grievances, like the fires in Constantinople. If one party can get the court or Collector to take their part, especially with troops, they gain a great point, because the other party then become rebels, and are generally forced to submit. It is not very easy to discover which party is most in the right, or rather least in the wrong, and there is almost as much chance of Government supporting the wrong as the right side.

61. If the cutcherry could have been so good that every body had confidence in it; if the truth had been brought out on every inquiry; if strict justice had always been done; if every thing had been conducted publicly, and doubtful points referred to a punchayet, the Rajahs, and those who have rank and property, and therefore influence, would probably by this time have gladly resorted to such a cutcherry, as a sure asylum and place of security against all impositions and tricks, especially those of their own servants. They are now said to be more inclined to try other modes of righting themselves, and others follow their example.

62. In general it will now be the safest policy to support the existing Rajahs or management; and on this principle, too, to entrust it with the police.

63. It is bad when Government set up a man of straw as manager or Rajah, whom no party supports, but worst of all, when Government set up an odious stranger, whom all unite to oppose. In Moherry, for instance, the cutcherry Shroff has managed by some means to get the zemindarry and the support of the Government. None of the other Zemindars or country people support his family; and if it is thought that he got the zemindarry by a trick, others may now attempt by intrigue, and perhaps by encouraging the insurgents, to drive him from a situation, and deprive him of a profitable concern, to which any other court or cutcherry dependant thinks he has as much right, if his tricks succeed, as the Shroff himself. He is a Rajah with a bad title.

64. The Magistrate must be on his guard against the intrigues of his own servants, and those who have risen from nothing to be leading men about the cutcherry, as well as of the party hostile to the Rajahs. He should certainly, at least, have a discretion to act or not, as may appear prudent, instead of being forced by imperative Regulations to take immediately what are violent measures where Rajahs are concerned, on any person coming forward, from whatever motives, with a charge against them. Issuing a warrant against a Rajah is, in fact, a violent measure.

65. Some Rajahs have been suddenly seized, and at least said to be plundered; so that when a Rajah is conscious of any transgression or is in arrears, he is afraid of being seized too. Those who have access to him, and to whom he applies for advice and information, perhaps work on his fears, and drive him to some desperate measure, which may ruin him, though in fact he had really got into no serious scrape before.

66. It has frequently been said a great force was necessary to overawe the Rajahs. If two or three battalions are always to be kept here for this purpose, the army must be increased to two or three battalions more than if they were not required. This increase of force would eat up all the revenue paid by these Rajahs together: but, besides the expense, I have doubts whether they do not do more harm than good, by the alarm and state of warlike preparation in which they keep the Rajahs and their Peons. It is not necesssary a force should be within a day's march of Poligars: it is sufficient if they know the Government can march an army. It would not be safe, indeed, to remove the troops till the Goomsur and Moherry businesses are settled; but then one battalion ought to be quite sufficient for the northern part of this province, or it is hardly worth keeping.

67. It must be kept in mind, that every Rajah, especially if rich, is an object of prey to Circar servants, his own servants and relations and peons, and to Circars. He is frequently robbed by these people. When he wants to settle any business at the cutcherry, his Vakeel may tell him two or three thousand rupees are necessary: the Rajah sends the money, which is divided perhaps between the Vakeel and one of the servants. The Rajah is told, perhaps, the gentleman got the money, which silences him for ever.

68. The Government must take them as much as possible under their own protection. It is easier, wiser, and more humane, to govern them with paternal care, than have to fight or exterminate them. They should be taken as much out of the hands of the local officers as possible. When any thing goes wrong, some new man should be sent to inquire immediately.

69 A great deal has been said about disarming the people. I, as a Collector, would wish all my Zemindars armed, and if possible every Ryot paying revenue to Government, particularly in frontier provinces, to have a pike and a matchlock in his house. I had rather have to fight them occasionally, than to protect them always; and neither insurgents nor Pindarries, as experience here has shewn, could have plundered a village full of pike and matchlockmen. There might be more affrays with bloodshed; but these are trifles, compared with the general plunder to which they are now exposed.

70. If the Zemindars, particularly those of Kimmedy and Goomsur, had been on their old footing, and ordered to keep their people ready, I do not think a Pindarry could have got alive out of the country, nor would these disturbances perhaps have taken place at all: they all began with the measures pursued against Danunjiah Bunge.

71. The diminution of the Rajah's power, so far from adding to the security of the Government and the people, has had the contrary effect. Considering times and circumstances, there never, at any period I can trace, was more confusion and plunder than lately. There is, in fact, no efficient authority in any of the zemindarries now under the Collector's management, no efficient Circar authority in any of those managed by its Rajah, and it is only by the influence their situation naturally gives them, and of which the Magistrates have tried to deprive them in vain, that the Rajahs are still able to afford protection to their own Ryots and revenue. It is in spite of our endeavours, it may perhaps be said, that peace is any where preserved. Except in Kimmedy, Goomsur, and Moherry, under the Collector's management, there has been no disturbance.

72. As the Government undertook the police without the Rajahs and their Peons, they will now be compelled to have recourse to Sepoys and martial law, those last resources of a bad police: but it would take half the army to garrison every village, and in Moherry and Goomsur every village not garrisoned is exposed to plunder.

73. Two battalions, two hundred rangers and Peons, who cost one thousand and fifty rupees a month, have been employed on this service in Moherry: yet the insurgents are as able as ever, the people where there are no garrisons as much exposed. The loss has been great in the Moherry war. Seven officers*

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* Officers dead: Captain Jobson, 4th; Captain McCormick, 9th; Lieut. Armstrong, 2d; Lieut. Paiba, 2d; Lieut. Noble, 2d; Lieut Byme, 2d; Mr. Mason, Assistant Collector.

and three hundred sepoys have died of the fever, and diseases arising from the climate and exposure on the service, besides those invalided, pensioned, disabled, wounded, and in hospital or gone home. The murder, mutilation, and plunder, has also produced a great sum of misery; altogether more than all the personal crimes committed by all these Rajahs together for the last century.

74. Moherry is valued at ninety thousand rupees by the Board of Revenue. I imagine too high: but the permanent settlement with these hill Rajahs was fixed at only two-thirds of the supposed gross revenue. In Moherry, on that principle, at sixty thousand rupees. Why go on the principle of giving up one third, if not to enable the Zemindar to keep up the usual peon establishment, and make the usual payment and presents to the Conds? all which is police. The seventeen bissoyes or head peons, with their establishments in Moherry, used to get nominally from the old Zemindars about 5,499 rupees in money, 3,730 rupees in land, yearly; but it is supposed 5,000 rupees is as much as they ever got, or need get.

75. The banyan family which now holds the zemindarry has paid no part of these old allowances, though at the instance of the present acting Collector, they have lately agreed to pay half the peons he entertained for the protection of the villages. The banyans say, you have undertaken the police: you must protect us and our revenue. We cannot collect it all. We ought to get twenty or thirty thousand rupees a-year clear profit; we do not, however, get near so much, owing to these disturbances, which you engage to prevent. You must grant a remission, or we shall petition the Board. The banyans do not care if the Government lose ten thousand men and spend ten lacs, so as that at last, by all this blood and treasure, their banyan boy may be fought in to be Zemindar of Moherry. If the lands and payments of the bissoyes have been discontinued many years, the loss has not been forgotten. They are supposed to have invited and to support Mahartah, though many of them at present are in the Collector's pay.

76. If the people were armed and the old zemindarry institutions revived, they could generally protect themselves, but never have, nor will pretend to oppose the Company's arms. They plunder defenceless villages: this is their warfare; and if the troops follow them into the jungles, shoot a few arrows, or fire a few matchlocks, which now and then may kill a man: but the history of the circars hardly shews an example of their opposing the troops of the Government, at least with any success. It is their climate and their plundering parties, not their arms, that make them formidable.

77. The Kimmedy zemindarry produces a gross revenue of 1,50,000 rupees. The Company's peshcush is only 80,000 rupees; the clear revenue to the Rajah is about 70,000 rupees. The expenditure of the saumustan is however very heavy; it amounts to at least 47,000 rupees. It is for the management of the zemindarry, and the distribution of this money, and other good things the party in the management enjoy, that intrigues and disturbances are excited. Nothing but a strong Rajah management can maintain order here. There are nine hills or forts, as they are called, in Kimmedy, and a bissoye or captain to each. There are one thousand one hundred and ten peons belonging to the bissoyes, who get 2,100 rupees a-year in money, and 5,620 rupees in land, and pay a cuttoo buddy of Rupees 2,530: they therefore get nominally 5,190 rupees a-year. When the permanent settlement was made, that cuttoobuddy was made payable directly to Government; but the charge seems to have had no other effect than to make them more lawless than before. They profess, indeed, devotion to the saumustan and the person of the Rajah; but if his authority is not a good deal diminished, the circar authority, at all events, is not at all increased. These bissoyes are, in fact, entirely independent of the circar authority, and can only be managed through a strong Rajah government. There are also some hundred turbulent town peons, who receive nine thousand rupees a year in ready money from the Rajah. These establishments are police establishments: they only require to be put under proper discipline to maintain the peace effectually. Instead of maintaining, they now endanger

the tranquillity of the country, and we are obliged to keep two companies of Sepoys there, in fact, to check them. The Rajahs used to govern their Peons and hill people with a rod of iron. The present Rajah is a minor; the country under the Collector's management. There are two Raunies or queens, grandmothers of the Rajah, who are rivals: they have each a party among the peons and hill people, and it is the squabbles of these parties for power and emolument, which produce the disturbances in Kimmedy. There have always been occasional troubles. There is a long story of a massacre of hill chiefs about fifty years ago by the Rajah's order, a subsequent rebellion among the hills, and an expedition with all the zemindarry force into the hills, which at last succeeded, and the hill people were forced to submit.

78. The great responsibility of taking the police, that is, setting aside the ancient institutions of the country without substituting any other efficient system in their place, was not considered. The Government, without means, then undertook the protection of each individual. All the other Rajahs have their Conds, and Peons for the protection of their country against the Conds. The Committee of Circuit, in general, states the supposed number of the Peons.

79. This seems the natural and only effective police of the country. The Government may get the police by succeeding to the power now actually possessed, though not ostensibly exercised, or only perverted, by the Rajahs. This may happen in the course of time, by steady management and good faith, in paying the malikana of Rajahs whose countries may fall in. We can never establish a judicial or police authority, in spite of the Rajah; not perhaps even when he is in confinement, as appeared in Goomsur, in the case of Danunjiah Bunge: but we may, as experience has shewn in former times, by putting our own officers in charge with the concurrence of the Rajah. Whatever is now done by the circar authority in these zemindarries, is by the sufferance of the Rajah, who admits it sooner than quarrel with the Circar.

80. With respect to the state of these hill zemindarries, I have already, and in my letter of the 8th February, explained the manner in which the Moherry family lost their zemindarry, and the consequences which have ensued. It seems to have been thought necessary to seize every opportunity of punishing the Rajah by the loss of his lands, when he fell in arrears,* to make others more careful, by the example. I think this principle was carried much too far. The Rajahs seem in general to have paid with punctuality since the permanent settlement was made: at all events, the object is not to get the money by ruining, or at least impoverishing the Rajah, but to get the money and save the Rajah too. During the last three years of disturbance, the Rajahs have paid punctually, and they now seem disposed to pay. In one or two instances the Rajah is involved and cannot perhaps pay.

81. The Moherry family was ruined: other Zemindars have been impoverished by the sale of their countries. The chigutty man fell in arrears: a mootah was put up to sale and bought in by the Shroff, Chellamiah. The Rajah could not bear the loss of his land, and afterwards paid Chellamiah, I understand, ten thousand rupees in addition to the original purchase-money, and got back his country. The chigutty man is now in difficulty, and the present acting Collector is now trying to extricate him, without having recourse to the desperate measure of selling his country. His present difficulties must have been increased, though they might not altogether proceed from the loss of these ten thousand rupees. In this case our Zemindar was impoverished, and the revenue rendered so much less secure; while a banyan about the cutcherry cleared a large sum by this in fact gambling speculation. The chigutty man had not the money to pay at the time, or he would have paid. How much better it would have been, if the Collector had managed the mootah the Shroff bought till the balance had been collected, when the Zemindar might have got back his country without losing so large a sum.

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* Vide Collector's letter to the Board, dated 20th September 1810, paragraph 8.

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82. Danunjiah Bunge fell in arrear in fusily 1219: he said the money was on the road, and only stopped because the rivers were down. There was no doubt of his ability to pay. It was indeed said he was contumacious; and the purchasers got, I understand, twenty thousand rupees, besides the original purchase-money, by re-selling it to the Zemindar. Here was another Zemindar impoverished by our system, and thus our future revenue so far rendered less secure. It is true Danunjiah Bunge ought to have been punctual, and deserved some punishment for the delay; but still this does not make the selling the land for arrears good policy. If the revenue is not paid, the Zemindar fails in his agreements, and his country should revert to the Government.

83. The Bunaghur man fell in arrears Rupees 2,709 in fusily 1219. Part of his country was sold to Lutchmi Narsoo, the pensioned police officer. The Bunaghur Rajah says the mootah then sold is worth ten thousand rupees a year, while Lutchmi Narsoo pays only 1,750 rupees for it. The Rajah now wants it back again, but says Lutchmi Narsoo asks such an enormous price, and knows its value so well, that he despairs of recovering the mootah. He deserves some credit for not having recourse to the usual mode of redress in such cases, plundering and burning, to impede Lutchmi Narsoo's collections. It does not much signify what really prevented the Bunaghur man from paying; but it is clear it would have been better for the Government to have taken this mootah, than to have sold it to Lutchmi Narsoo. They would have derived power and profit, and left themselves at liberty to restore the mootah, if it should be politic, if they had taken it.

84. These transfers are in general gambling speculations. They are unjust to the Rajahs, for their zemindarries are of inestimable value to them, because their hereditary seats: they are also of great value to them, from their local interest, and the revenue they can without opposition draw from them. They are also of great value to the Government, on account of the political interest connected with them; but they are, in fact, of little value in the market, because the new purchaser is likely to meet opposition from the ancient proprietor and his friends. They are only valuable in the market as a gambling means of extorting money from the old proprietors. I need not point out the dangerous responsibility of the Government, in undertaking to put and keep the new purchasers, perhaps men of straw or odious strangers, in possession. If the old Zemindar does not get the country back, there is discontent, perhaps a rebellion; if he does repurchase it, he begins again loaded with debt. I do not recollect any other transfers of ancient zemindarries.

85. In case of default, whether the Government take the country or sell it, the old Zemindar is to be kept from interfering or making disturbances by the power of the Government. The Government will be much stronger when they keep the country themselves than when they sell it; they will also be unfettered. These countries are so easily assessed, that if there are no disturbances the arrears may in general be paid off from the profits. It would be better, therefore, to give up the country to another member of the old family, if he could manage it, for nothing, than sell it for a few thousand rupees to a stranger, who may require support and troops.

86. The sale of these ancient zemindarries is a bad mode of recovering arrears: it impoverishes the Zemindars, and only puts money into the pockets of money-lenders, who take advantage of the distress of the Zemindar, either to extort usurious bonds from him before, or large additions to the original purchase-money after the sale of his lands. The Government is not pressed for the money; and if another mode of recovering arrears were adopted, the Zemindars would not be so pushed, as either to borrow on such hard terms, or have to repurchase their lands with such ruinous loss. The Government might always zubt the country.

87. The consequences of the sale or forfeiture of these ancient zemindarries was not foreseen. The apparent tranquillity of Goomsur for the first two years after Danunjiah Bunge was confined, served to deceive us further. It was his orders,

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orders, not the Pindarries, which occasioned the disturbances. His father, Srekara Bunge, after his escape from confinement, took the vacant radje, and unless some arrangement is now made he will revive them. He is now, in fact, master of the country.

88. The system, as far as regards these Rajahs, must be altered. If the same system should be administered in the same manner for a few years longer, we may have half the Rajahs in confinement, the other half outlaws in the jungles, and the whole country a scene of confusion and plunder. It would be better to rent the country to the Nagpore Rajah.

89. There are now three most important points for the wisdom of the Government to consider.

1st. The process to be pursued when these Rajahs are accused of serious crimes.

2d. The rules under which the Rajahs and their servants shall manage the police.

3d. The mode of recovering arrears of revenue and private debts.

90. The Government may perhaps think it expedient to put these Rajahs under a separate tributary system; at all events, to modify the present Regulations, with respect to them. If it is thought expedient to frame a new Regulation, the shorter the simpler; the more it leaves to the discretion of the Government the better.

91. In the first place, it might provide that where certain Rajahs, whose names and countries must be specified, shall be accused of murder, gang robbery, &c. serious offences, the Magistrate shall summon them by Vakeel, and make a full inquiry into the circumstances; and if there should be strong grounds to suppose the Rajah guilty, the Magistrate shall submit the case, with all the papers and information which may be necessary, for the orders of the Government, who shall direct the mode to be observed for apprehending and bringing the Rajah to trial.

92. This would prepare the Government against the consequences of resistance, would enable them to defer acting where it might be expedient, till opportunity offered, and would leave to them also the court before which the Rajah should be tried, and the decision of any other question that might arise. The Mahomedan law, with the present modifications, is not ill adapted to the Rajahs, and will hang over their heads to deter them from committing enormities. In general, the provincial court would be a very proper tribunal, with the usual reference to the Sudder. When the Rajah was once apprehended, the present proceedings of the Courts of Circuit and Sudder are sufficiently suitable; flight or resistance might be punished with forfeiture, confinement, or death. The Government could always put in one of the family after the forfeiture or execution of the offending Rajah.

93. In the second place, the Regulation might provide for the discharge of the duties of the police, through the Rajahs, the panters and peons. Every body but the Rajah himself should be amenable to the common courts. This would prevent any extensive abuses. Too much in the way of the returns and reports should not be expected, and instead of making minute rules for reporting common offences, the Regulation might provide, as far as can be done, for the general security, by making the Rajah answerable for any plunder committed by his people or banditti, who may take refuge or get assistance from his talooks. Forfeiture of his zemindarry should be held out as the punishment for any connivance in this respect. The Rajah and all his people should be bound not only to maintain the peace of his own district, but should also be liable to be called on to assist in putting down disturbances in the neighbourhood. The rules should be clear and simple. I would endeavour not to give power so much as to regulate power, now actually held and covertly exercised. It is not to punish petty offences, but to prevent general plunder. We try to give the Rajah power, and make it his duty to prevent plunder; but, at the same time, prevent his abusing it. As the Raje would then again become an office,

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office, the nomination to the succession might be vested in the Government, which would give them power, without depriving them of the option of referring cases of disputed succession, where no political interests were concerned, to the usual courts, whose decrees the Government would only have in such cases to confirm. This is a point for consideration; but I think the Government should keep as much power as it can in their own hands. These Rajahs should certainly be considered in the political rather than the judicial department.

94. In the third place, the Regulation should provide for the recovery of arrears and private debts. The present practice of selling their zemindarries for arrears should be discontinued. Whenever the Rajah should run in arrears, the zemindarry would revert to the circar, because the Rajah had not fulfilled the conditions of his cowle, and should be zubted by the Collector under the orders of Government, who should pay the Zemindars a malikana, and manage the country till the arrears might be discharged. If the Rajah could satisfy the Government that he could establish an efficient management for the future, and policy required it, he or one of his family might be restored to it. This has been the custom of all governments in this country.

95. The malikana and hopes of restoration would, it may be expected, keep the Rajah from improper interference and irregular collections, and leave the Collector to establish a strong circar management. It would be quite different from the present management under the Court of Wards. The interference of the Court of Wards should be discontinued, and the countries of incapacitated Rajahs managed by the Collector, in the same manner as the countries of defaulters and debtors. No minute rules should be enacted to cramp either the Government or the Collector. In order to secure the success of such a system, it is necessary to have a good cutcherry in which the whole country may have confidence. All accounts and business should be transacted in public, all doubtful points referred to a punchayet. When they saw this was always the case, that the truth always came out, and strict justice was always done, the Rajahs themselves, instead of being jealous of the circar officers, would feel satisfaction in having their officers in such pure and strong hands. The circar would be father and mother to them, instead of being attorney's office. The Collector should not receive any commission in such cases: he then becomes the servant of his own Zemindar. In Moherry, the Collector is the servant of his own Shroff. The Government must pay the Collector well itself. Every thing depends on him. A few thousand pagodas is well expended in buying the service of an able and good man; but he must be considered a high officer, and have no per centages from Zemindars, which, at the least, must tend to lower his authority with the people at large: it may also create jealousy of the arrangement. I need not add, it would be necessary to have able revenue servants on high salaries in the cutcherry, to put them above temptation.

96. In the case of the private debts, the suit might perhaps be heard in the usual courts; but it is incumbent on them not to decree at once upon bonds given by the Rajahs, however regular and formal such bonds may appear. The court must inquire into the facts, and look at the accounts. Such bonds are often exacted by Soukars and other creditors, when the Rajah is in distress. He may want five thousand to pay his kist: the Soukar agrees to advance five thousand, provided he gives a bond, and perhaps mortgages a district for the amount of some former debt, with interest, at two per cent. a month. The Rajah is pushed for the money, and signs the bond for the old debt with this usurious interest, and perhaps the new debt also included. The whole transaction, and the whole accounts, in such cases, must be clearly understood. What the court may decree after such an examination might be recoverable by the Collector, by the same process as arrears of revenue; but in all cases the Rajah must have a subsistence. It must be the duty of the Collector to save the Rajahs, as much as he can, from such usurers and from ruin. The malikana might be generally fixed at ten per cent., but at less where the Rajah conducted himself ill, and his debts were very heavy; but when all were paid, he ought to get the difference between the Company's jummah and the net collections of the country.

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country. Some rules of this kind may be devised to prevent Rajahs from running in arrears or debt, with an intention of then throwing up their country. It will be one advantage of this new system, that the Rajahs need not run in debt to Soukars, because they will prefer letting their country fall into the Collector's management for a time, than borrow at enormous interest, which they are now forced to do. If there was a good cutcherry, it would probably be generally done by the application of the Rajah himself to the Collector for advice and assistance, before his affairs got too far involved. The Government, by the present system, now give the Zemindars the means of borrowing and receiving themselves. The system leads to the general transfer of land to satisfy the debts of Soukars.

97. The Government will observe, that I consider the interference of the Collector necessary, and more to be depended on than any rules and principles which can be devised. This is the very reverse of the present system, and indeed of English government, which leaves nothing to discretion, lays down imperative rules, and in fact lets an ignorant and imprudent Rajah ruin himself irreparably. It always supposes the parties competent to manage their affairs themselves, and the authority of the Government fully established. But this country is not in a state for such a system, and it is easier and wiser, for the present at least, to adapt our management to the state of the country. Any Regulation made for the government of these Rajahs should be clear and short, and contain every thing so as to prevent doubts and reference to other Regulations: it should also give power to the Government, not fetter the Government. The details would, of course, require much consideration: it is for the wisdom of the Government to settle them.

98. I also think that the proposed Regulation should give the Government the power to remove from the zillah, and keep in confinement any person found in it. I recommend this arbitrary, but in all eastern government necessary power, not so much for the Ryots, who seem to give nearly as much trouble when confined, as when at liberty, as for the mischief-making and perhaps now discarded servants, who may have acquired by cunning and money, got by former tricks, a greater degree of influence than is suspected.

99. I think a regulation on these principles will enable the Collector to prevent mischief in future; but as some time must elapse before such a Regulation can be passed, I recommend that the Collector and Magistrate of Ganjam be immediately directed

First.—On the receiving a criminal charge against any of the twenty-one hill Rajahs, to make such inquiry as may be necessary; and if there are grounds to suppose the Rajah guilty, and resistance or a subsequent rebellion likely, submit the result, with all the papers and other information it may be proper to lay before the Government, and receive their orders, before he proceeds against the person of the Rajah. I, as a Magistrate, would not act now, unless pretty sure of succeeding in securing the Rajah without a rebellion: but another Magistrate may think the present Regulations so imperative, as to force him to issue a warrant at all risk. It seems necessary for the Government to explain, that discretion is a part of a Magistrate's duty, who has to maintain the peace generally, as well as to secure particular offenders.

Secondly.—That the Collector be directed to buy in, on account of the Government, any parcels, or if necessary, the whole of any of these hill zemindarries which may be put up to public auction for arrears of revenue or private debts; but that, in the first instance, he do every thing in his power to prevent such sales, by endeavouring to settle the affairs of the Rajah in the cutcherry amicably and prevent his ruin.

100. It will be necessary, for the present, for martial law to continue in force, if the disturbances continue, to be executed on the spot, without reference beyond the officer commanding the division; but there might be some limitation with regard to the persons brought to trial. Perhaps no person should be brought to trial before a court martial, except on a written charge countersigned by the Magistrate.

101. The

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101. The Government may, on a full consideration of the situation of these countries, put the Goomsur and Kimmedy Rajahs at least under a separate tributary system. I understand the Government has adopted a plan of this kind in other parts of India. It is for the wisdom of the Government, not for an inferior officer, to offer to decide such questions.

102. If these Rajahs should be made independent in all respects but the payment of tribute, they would no doubt sometimes put people to death unjustly. This is a great evil, certainly; but it must happen under the Nizam and every other native state, which would fall to pieces immediately, or which never would have existed, without the aid of the British Government. We neither made nor maintain these Rajahs: they maintain themselves, in spite, indeed, of our endeavours to destroy their power. If the Government gives its own creatures the power of life and death, I do not see why they should make quixotic attempts to deprive these self-created Rajahs of it, especially if it should be necessary to maintain order in their countries and families? I venture these hints, to put the question in every point of view.

103. If these Rajahs are to be considered common subjects, the Government undertake a great responsibility, and perhaps a more arduous task than the reduction of any great native state. If it is wished to extend the sphere of British justice, it would seem better to extend it in the Nizam's open country. If more revenue was wanted, it would be quite as fair and more politic to take some of the Nizam's fine districts, than exact more from these hill chiefs.

104. My own humble opinion is, that the intrigues, the mistakes, the struggle, with all its attending mischief, which must follow the present system in these hill zemindarries, are greater evils than any additional crimes the Rajahs, if left to themselves, would be able or tempted to commit. If they got very tyrannical, their own people would have recourse to the eastern mode of reforming the state. Some middle plan may answer.

105. With respect to the sale of these ancient zemindarries, I must add that any person of any caste or country may now purchase. But the people dislike strangers, and men of particular castes: they seem to think it a breach of caste, good government, and decorum, that a banian should be Zemindar of Moherry. We profess, and the Acts of Parliament and Regulations for the government of this country enjoin in the strongest terms, that the rules of caste and ancient institutions should be strictly observed. The people, here, however, consider the innovations to which I have alluded contrary to caste and ancient institution.

106. The Rajahs may think, from the mode in which this new system has been in some cases administered, that it is intended gradually to deprive them of their ancient possessions. It might be better if there were no Rajahs, perhaps, or at least no troublesome Conds and Peons in the country, who require Rajahs with power to manage them: but we may be doing harm by diminishing the authority of the Rajahs. At all events, we shall not find it worth while to exterminate them. I should think they are too well off in general, not to prefer a quiet life and peace to a quarrel with the Government. I have not been long enough here to judge of these Rajahs, but in other countries the Zemindars, when easily assessed, avoid any thing to bring them under the displeasure of the Government.

107. I am directed to state my opinion as to the usefulness of the hill rangers. I am not a judge of the military value of this corps, but I have no doubt every thing has been done by the late Captain Jobson, who lost his life by his exertions in the Moherry war, and by the gentleman who now commands it, to bring it to as great a degree of military perfection as it may be susceptible of.

108. I may venture to say, that the old Ganjam police corps, on which this corps was formed, was the very reverse of the forty-second, nineteenth, and thirty-sixth regiments, or of any of those renowned old corps; and that if a new corps was required here, it had better not have been raised on such a

foundation:

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foundation: that it must be much inferior in a military point of view to the regular troops, while the men of which it is composed are hardly more inured to the climate, or in any other respect calculated for the duties on which it is employed; that the recruiting of the regular army is impeded by the preference which likely recruits naturally give to a local corps, not likely to be removed to a distance from their homes; that if it should be disbanded, a number of good men would immediately enlist in the regular battalions, where they would become more useful and respectable soldiers; that the principles of governing troops are well understood, and no where better than in the Madras army, and therefore that any corps, not entirely governed on the same principles as the rest of the army, must of course be inferior; that it is therefore spending money on an inferior description of troops, which should be confined to the increase and improvement of the regular army. I should certainly propose to have no troops but regular troops, at least under the regular military government. The Government and the military authorities may determine, after the corps shall have been transferred to that department, whether a local corps of rangers will be a cheap and efficient branch of the army: from some calculations it would seem so. It is for the military authorities to decide whether the force of regular battalions is in proportion to the greater expense.

109. As a Collector and Magistrate, I should always wish to employ the regular force of the state where opposition was to be expected and force was required. Peons, indeed, are necessary also; but I think there should be no middle description. They should be either regular troops or peons like the Asham Peons in the Ceded Districts, with their own country arms, discipline, and principles, under the immediate direction of the revenue officers.

110. By employing the country Peons, besides getting our treasure and prisoners and dufters guarded, and similar services performed, we may connect ourselves with the military caste; and if we do not always get much service out of the peons, may at least hope, in some measure, to prevent them and their relations from plundering themselves. But the country peons will not enlist in a police corps, where they are dressed, drilled, and commanded by an European officer. Such peons should be kept entirely on the country principles, and under the Revenue officers, who alone know how to manage and use them.

111. I think, too, that the old Ganjam police peons, if they knew the country, were also well acquainted with the arts of extortion, and though they may be just now under some controul in this respect, there is always danger of their trying to get money from the Zemindars and country people.

112. With respect to the political power and duty of inquiry and information proposed to be given to the officer commanding the hill rangers, I must declare I think it highly improper. Nobody should have any political power, any right to enquire or interfere with the country people or business, except the Collector and Magistrate. Any interference from any other quarter divides and weakens authority, and opens a door to intrigues, mistakes, and the worst consequences in a country like this.

113. I have the honour to recommend that the hill rangers be discontinued or transferred to the military establishment, to be treated on such principles, and disposed of in such a way as may appear proper to the military authorities. If it is discontinued before the transfer, it will be proper, I imagine, to pension some individuals in it, to dismiss others either with or without some gratuity, according to their services, merits, or engagements, and to transfer others, who are willing and fit, to the regular or new extra battalions, and the few who are properly country peons to the Collector, to be employed under the revenue servants.

114. The Collector must have peons. The present acting Collector thinks that three hundred peons would, after tranquillity is re-established, be sufficient to guard his treasures and dufters, attend his servants among the hills, seize and guard offenders, and perform the other duties of a police and revenue nature, now performed by the rangers.

115. The

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115. The present constitution of the corps is well explained in Lieutenant M'Pherson's letter of the 3d July 1818, from which it will be observed that the corps is not formed of the materials, nor on the principles the Government at least ultimately proposed.

116. The country has been in so much confusion for two or three years, that it may be expected the Conds and Peons may continue, now and then, to plunder for some time to come; and the hill rangers should not be entirely discontinued, therefore, until the end of the fusily year, when the Magistrate will, it is to be hoped, be able to recommend them as no longer necessary.

I have the honour to be, &c.

(Signed) W. THACKERAY,
Collector, Bellary.

Sogoo,
15 February 1819.

EXTRACT FORT ST. GEORGE REVENUE CONSULTATIONS,

The 30th March 1819.

To the Chief Secretary to Government at Fort St. George.

Mr. Thackeray's Report on Goomsur, 30 March 1819.

SIR;

Par. 1 Goomsur is a large and fertile zemindarry, composed of vallies running up between the hills of the great range dividing Ganjam from the Mahratta country, and a wide extent of hill and jungle on the frontier. In regard to hills and hill fever, jungles and Conds, it is one of the most marked as a hill zemindarry. It is the second, in point of importance, in the province. The permanent jumma is seventy thousand rupees: the annual revenue at least one lack and a half rupees when under a Rajah's management and well managed. The Rajahs are said to have been always turbulent; but when the weakness of our Government for many years, and the strength and climate of this country are considered, it is only surprising how they were brought to pay their peshcush at all in times of public difficulty.

2. The former history of all these hill zemindarries is much the same: it is now hardly worth while to go into it.

19. I find the country in great confusion, a great loss of revenue, a great expense and loss of troops. I find the true Zemindar in the country apparently well disposed to discharge his duty. It is true he was deprived near twenty years ago, because he had been so exasperated by oppression that the Collector could not then treat with him. I see no objection, and much probable advantage, from treating with him now.

20. Sirkara Bunge remained unmolested by the Circar officers for fifteen years after his deprivation. If he was accused sometimes by his son of making disturbances, he might retort that the mootah assigned for his maintenance had been taken from him. He appears latterly to have gone about the country on pilgrimages, and to have occasionally visited the gentlemen.

21. The son, Danunjiah Bunge, seems to have gone on well for several years, from 1801 to 1812. Both father and son may now, perhaps, be considered on nearly the same footing, as to merit, before the Government. The father was driven from his zemindarry, as a rebel, near twenty years ago; but he was, in fact, forgotten if not forgiven, because Mr. Brown allowed of the provision made for him, and reported it to Government, who at least tacitly acquiesced, and he went about for many years unmolested, until the new magistrate conceived it his duty to apprehend him, because the Government had desired some explanation of the extraordinary circumstances of a charge against the son being received from the father, who was in such a predicament as Sirkara Bunge.

22. After he was apprehended, the Magistrate was at a loss on what charges he was to be tried. He seems to have led a long and inoffensive life, with the

exception of the short period about 1800 and 1801; and his offences, whatever they might have been during that period, may be supposed sufficiently punished by the deprivation, poverty, and imprisonment he has suffered since. It is a pity he was not formally pardoned some years ago.

23. His escape from the guard can hardly be considered a crime. He was apprehended when he and every body thought his former offences, whatever they might have been, were forgotten, if not forgiven, and when he was coming in, in fact, under what may be considered a cowle from the late Magistrate to prosecute his son. He was confined a long time without inquiry; and considering his time of life, habits, and situation, may be easily supposed to have found so long an imprisonment too irksome not to escape if an opportunity offered: I imagine we should all do the same in such circumstances.

24. After his escape he went to his native hills, and in a short time got possession of the vacant raje, and for the last six months has done every thing to restrain the Conds and preserve tranquillity. It is chiefly to his forbearance that we owe the peace of Goomsur and the revenue collected this year. He thought it an opportunity to acquire the favour of the Circar, and this good conduct is an earnest of the future. If he behaved so well, and has done so much good as an outlaw, he may be hoped now to go on well as a Zemindar.

31. With respect to the resistance of process for which the zemindarry was declared forfeited, it may be said in his favour, he never opposed the Government, only the constables; that the forfeiture of his zemindarry, which to an Indian chief is ruin, and generally imprisonment, is perhaps too severe a punishment for such an offence; that, at all events, it is hard the whole family should suffer so much for the offence of an individual; that it is not the custom of the country to deprive the family of the zemindarry, though one member may be expelled. It may also be said in favour of the individual, that the proceedings on which the forfeiture is founded were, in fact, in a great degree *ex parte*, and that no doubt the Rajah has a great deal to urge in extenuation of his conduct. When Mr. Travers reported that the Rajah had surrendered, the Chief Secretary, in a letter dated the 7th July 1815, declared that the Rajah was "entitled "to the full benefit of that proceeding;" which could mean nothing more than that the forfeiture for not obeying process in that particular instance should not be insisted on; but it could not mean that they would not insist on the forfeiture, if on a deliberate review of this Rajah's whole conduct the Government should deem it necessary to exclude him from the zemindarry, which he had legally forfeited. The forfeiture appears to have been conducted with the necessary forms on good legal grounds, and to be complete, as a judicial act. The Government are, however, still at liberty to restore the family, and even Danunjiah Bunge himself, if such a measure should be prudent and proper.

32. So much has been written about Danunjiah Bunge, that I have perhaps not had an opportunity of reading it all; but from what I have seen, I am led to think that independently of any political necessity, and the prejudice arising from a perusal of the trial and other proceedings, there is nothing found against Danunjiah Bunge on the score of resistance to process, which need compel the Government to insist on excluding the family, or even him eventually, from the zemindarry.

33. Of the four charges which accompany Mr. Woodcock's return of the 16th January 1816, and which must be considered supplementary to that adverted to in Mr. Secretary Strachey's letter of the 7th July 1815, there seems nothing very serious, except that part of the first charge relating to the Rajah's personal resistance to a warrant on the 20th August 1813, and perhaps that part of the fourth charge relating to sending five hundred armed men to carry away the police Darogah at Bogada, about August 1814.

34. It is not surprising, however, that this Rajah should have opposed the police in August 1813, when not much more than a month before his palankeen it seems had been stopped, and his sword and gun taken away, and, as he said, his women insulted by the police officers at Nowgaum: and it is to be observed, the Rajah seems to have attributed this insult to Mr. Woodcock himself, for he said no inferior officer would have done so without some idea of its

being acceptable to his superior. It seems the Rajah was in the right in this instance, for the police Soobadar was punished for his conduct.* It appears, indeed, from every paper, that the Rajah was always squabbling with the police stationed in his country; and I have no doubt, from this and other instances, his complaints of their misconduct were well grounded. From Mr. Woodcock's being obliged to punish this Soobadar, it may be inferred their usual conduct was at least not very conciliating. Sending such people into such a zemindarry was itself almost enough to drive the Rajah into rebellion, and must have contributed to drive him mad. The Rajah's conduct was, no doubt, intemperate and illegal; but considering his situation, and provocation, this offence is not so great as to demand the ruin of one of the first families in the country.

35. If any other of the Rajahs were provoked, in an unlucky moment, in the same way, he might be equally expected to do something to bring on the forfeiture of his zemindarry.

36. With respect to the Bogoda tumult, the armed rabble only threatened; they did not actually proceed to violence. Perhaps it was meant only to frighten the Police Darogah and the sepoys away: perhaps it was as much the country people themselves as the Rajah who wanted to get rid of the police. The guard was small, and they might have been easily overpowered by the armed multitude, which seems to have been commanded by the Bogoda Cauzie, or head-man. Considering this affair took place after the Zemindar had so much lost the command of himself that he might be considered mad, it is surprising, if the multitude acted by his orders, that no further violence was committed.

37. I consider the sending the police at all into this zemindarry contrary to custom, and a dangerous measure. It must, and by Mr. Woodcock's own account,† did irritate the Rajah, and may be considered immediately conducive to his phrensy, while it could be no real check upon him. Mr. Woodcock says, "It was not until the middle of the year 1814 that any material occurrence in "this zemindarry was brought to my notice: but about this time the Zemin"dar appears to have lost all controul over his passion, venting it at one time "on his immediate dependents, at another in language highly indecent and "offensive addressed directly or indirectly to the Magistrate; and finally, on "finding himself foiled in obtaining a favourite, but altogether unwarrantable "object, in coming to the desperate resolution of driving out of the zemin"darry every police officer, whom he considered, though unhappily they have "proved but a slight, check upon his criminal proceedings." The irritation and uselessness of the police seem admitted here, and all the circumstances shew they did harm, but no good. Police in such a zemindarry must always have the same effects. This is even supposing the conduct of the police unexceptionable: their conduct was, however, there is reason to suppose, exceptionable, and therefore the consequences must have been still worse.

38. In a quarrel of this kind, the Rajah may say, "I am a Company's "Zemindar; I pay them a great peshcush; I am one of the first men in this "country; I am treated with distinguished compliments, whenever I visit the "officers of the Company; I am one of the ancient nobility of the country, a "tributary prince rather than a subject. Why am I obliged to account for "my conduct to such low people as you police officers? I am much more "worthy of trust than you: I have more at stake. Why do the gentlemen "prefer you and your word to me and mine? Why am I plagued with you? "No former government ever sent such a set of people into my country: it is "against custom, and my honour and tranquillity. If I do not make a stand "now, what else may I not expect?"

39. It is evident, from his letters, that the Rajah argued in this manner; and I own I agree with him. I disapprove of the attempt to lower the authority of the Rajahs in these hill zemindarries, and consider the sending police

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* Vide extract of return made by Goomsur Zemindar to precept of the 14th July 1815, with Mr. Woodcock's return of the 16th January 1816.

† Vide return to the Sudder Court, dated the 16th January 1816.

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police officers into the country one of the most odious and dangerous modes of attempting it. I think the Rajah the natural head of the country, the only efficient channel of Circar controul and influence. When one Rajah behaves ill he may be set aside, and another put up in his place; but the office cannot be lowered, in the present state of these countries, without danger.

40. The Rajah has a valuable country and great income, a reputation to preserve, generally some treasure, a large family. He has a great deal that is tangible: he is always tangible till desperate. The Government can generally come upon him, at least much easier than upon most others in the country. He is therefore a safer instrument than Circar servants, who may run away, or the womayots or hill chiefs and the peons, who are hardly in any way tangible to the Circar except through the Rajah.

41. In Goomsur and Kimmedy, the hill chiefs, bissoyes and womayots, have lately got bold for want of the authority of a Rajah. Any authority is better than anarchy. Without a Rajah these hill zemindarries might soon be depopulated by robbers. At all events, there would be a very long interval between the disruption of the Rajah's authority and the establishment of that of the Circar. Such, indeed, is the country and climate, that possibly the Circar authority might never be properly established at all; and after all, the misery of the struggle, and a state of anarchy for some years, nothing better than the present indifferent government by Rajahs might be established at last. It is the last country in the world to make experiments in. The cutcherry can hardly go even for a fortnight into one of these zemindarries. Even during the best season, tolerable tranquillity and a light peshcush is all we can for the present expect. The Rajahs and their people will, and indeed have improved, under a great and strong Government, which has only to govern them well by their own institutions.

42. If these Rajahs commit crimes, we must endeavour to punish, at least prevent them in future; but not by a new system not calculated for them. We must not lower their authority, nor employ other less efficient and indeed less responsible agents, who may irritate but cannot check them.

43. The veneration in which the hill chiefs and peons hold the Rajah is almost the only hold we now have upon this troublesome race. These people can almost always elude us: we can never come in contact with them. We can substitute no principle for their loyalty to their Rajah. We have a hold on the Rajah, and through him on his peons: destroy his authority, and you destroy your own. We must be very sure of our new system before we try to shake the old. These unwholesome vallies have been reclaimed from the jungle, and cultivated and peopled under the protection and government of these Rajahs, and the Conds have been subdued and are now kept in order by them. The great extent of paddy fields is at least one proof of good government.

44. The more we respect custom the stronger we shall be. When once we give up, or require more than custom, which in India is justice, we are repaid with imposition or resistance: if we set aside custom we teach the people to dispute every thing: it is weakening our own claims. If we exact or impose more, or in a new way, we must expect opposition or evasion, and, at all events, shake that veneration for custom, which is what chiefly makes the government of this country, in general, so easy.

45. We must improve the people here through the Rajahs. The Rajahs have great faults; but if not now better, are from their rank and wealth likely to become better than the other inhabitants of their countries.

46. On all these grounds, Danunjiah Bunge had a right, at all events, to complain of the police sent into the country; and it is evident, from several circumstances, their conduct was not unexceptionable. The new Regulations of 1816 positively forbid the introduction of police into these zemindarries when they have not been usual. Danunjiah Bunge resisted what the Regulations have since prohibited.

52. Danunjiah Bunge is a prisoner. I am ordered to report on the family. He is not present and cannot speak for himself: it is my duty to state what is

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to be said in his favour. He seems always to have been a good subject; he always paid his revenue. I cannot but believe he could offer some good excuse for not paying the four thousand rupees in fusily 1219, for which two of his mootahs were sold. It was too small a sum to be withheld but from some petty cause. He paid regularly all the time he knew a force was prepared to advance against him. If disaffected, he would have withheld forty thousand rupees: at all events he was sufficiently punished for this default of four thousand rupees, for he paid twenty thousand rupees for it. He was injured in the reports made of his rebellious intentions and proceedings, and I have no doubt his other offences were exaggerated. He did nothing worse, I imagine, than his ancestors or the other Zemindars, till he went mad in 1813, or at all events in 1814. It is not easy to determine whether the hostility of the Magistrate and the native servants about the court and in the police contributed to this phrenzy. He considered himself rather a tributary prince than a subject, and thought perhaps he had a right to commit what the law perhaps considered crimes. In such a country, with such a people and such a family, severities which the law cannot allow may be sometimes necessary. Perhaps, however, one of these Rajahs may be allowed to put people in his family in irons: if the Mahommedan law does not allow it, it seems to receive evidence in such cases very scrupulously, and acquitted Danunjiah Bunge.

53. He is active, a man of business, and managed his country well. He has suffered a great deal. He is an object of pity, not of anger; and the Government should, in my humble opinion, make his situation as comfortable as they can, and eventually restore him to his country, if it should ever appear consistent with prudence and humanity. The time may come when the Government may hope he will not again fall into that phrenzy which led him to these acts of outrage and folly which produced his fall.

54. I cannot avoid, in this place, a few observations on the bad consequences of proceeding too far against these Rajahs in such cases. The obligation of the Government to notice and punish the crimes of which the Rajah was accused produced the Goomsur disturbances. After all, what good has been done? The Rajah was acquitted. If he was guilty, justice was not vindicated; if innocent, his injuries are very great indeed, It may be safely asserted, perhaps, our interference to punish these supposed murders has only added evil to evil; and it may be added, perhaps, supposing them true, if the Rajah had been an independent prince they would not have been carried so far. He would not have feared intrigues against him so much, he would have had no reason to be so severe: he would have had his own way, and would not have gone mad. The punishment he has suffered for his cruelties, supposing them true, has been inflicted not by the laws and justice of the Government, but by the rapacity and violence of those employed to reduce him, and the political act of the Government in confining and removing him to Chingleput. He has been plundered and is a prisoner. The loss of his zemindarry is a consequence, not of the cruelties of which he was acquitted, but of a resistance for which there is much to plead in excuse. Besides the evils he has suffered, many brave men have lost their lives from the climate of Goomsur, a great many innocent people have been driven from their homes and avocations.

59. The expense, at the same time, of this kind of Circar management has been enormous. There have been three or four hundred regular sepoys in the country, detached from the battalion which seems to have been kept at Aska entirely for the protection of Goomsur; so that the whole expense of this battalion, about two lacs and a half of rupees a year, is to be set against the revenue we have got: and besides this battalion, the aumeen and sibbendy establishment employed in the zemindarry cost 24,240 rupees a year. The battalion at Askah is said to be nearly ruined in this service.

72. I have been three weeks in Goomsur, and done every thing to get information. It is true, our information in these hill zemindarries is not to be entirely depended upon; but it is too evident that any arrangement would be preferable to the Circar management there. The revenue servants and peons employed by the Collector seem to have taken service merely in the hope of pilfering as much as they can during the confusion, which it is their interest

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to encourage. They seem to tell falsehoods and play tricks without fear and shame; nor do I see any hopes of improvement under any Circar management which can be established at present. Some revenue and tranquillity have latterly been obtained, by the ascendancy Sirkara Bunge has acquired and his proper conduct.

80. Having now submitted the result of my inquiries in Ganjam, I request to be relieved from this inquiry. My health is very precarious; I have a very long march before me in the hottest season; I am naturally anxious to join my station. I know the risk attending a succession of Acting Collectors for many months; and, I may venture to add, I know that authority and responsibility in Ganjam should not be divided.